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EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

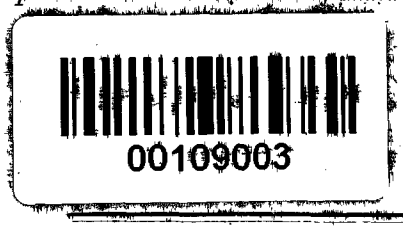
GOVERNMENT OF INDIA.

India Office,
10 May 1909.

ARTHUR GODLEY,
Under Secretary of State for India.

109003

(*Presented pursuant to the Government of India Act*, 1858, *Section* 53.)



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EAST INDIA (HOME ACCOUNTS).

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

			£	s.	d.
Balance on the 1st April 1907					5,606,811 12 11
REVENUE.					
FOREST:					
Fees received from Probationers in respect of their Continental Tour		£ 660 0 0			
INTEREST:					
Interest realized from investment of Cash Balance, &c.	£ 142,459 14 3				
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	674 2 2				
Paper Currency Reserve Investment: Interest, &c.	37,459 14 11				
		180,593 11 4			
TELEGRAPH:					
Indo-European Telegraph:					
Message Revenue	11,958 4 2				
Miscellaneous Receipts	311 8 3				
		12,269 12 5			
MEDICAL:					
Pay, pensions, &c., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance		906 14 0			
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale proceeds of books, maps, &c.		486 12 5			
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company	9,546 18 5				
Subscriptions in respect of the India Office Provident Fund	1,501 14 0				
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:	£ s. d.				
Bengal Civil Service Annuity Fund	3,382 19 8				
Madras Civil Service Annuity Fund	710 2 10				
Bombay Civil Fund: Annuity Branch	632 4 7				
Bengal Civil Fund	268 18 2				
Madras Civil Fund	43 16 6				
Bombay Civil Fund: Provident Branch	289 15 3				
Bengal Military Orphan Society	10,960 1 1				
Bengal Military Fund	15,908 3 10				
Madras Military Fund	7,344 0 0				
Bombay Military Fund	5,539 0 6				
Madras Medical Fund	57 18 0				
Indian Navy Fund	322 5 3				
	45,459 5 8				
Subscriptions towards Indian Civil Service Family Pensions	12,018 4 1				
		68,526 2 2			
Carried forward		£ 263,442 12 4			5,606,811 12 11

of the GOVERNMENT of *India*, from 1st April 1907 to 31st March 1908.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	752 15 9	
Stores for India	385 6 0	
		1,138 1 9
OPIUM: Stores for India: For the Behar and Benares Opium Agencies		1,741 15 11
SALT: Stores for India: Weighing machines, &c.		415 2 4
STAMPS: Stores for India		107,280 4 0
EXCISE: Stores for India: Hydrometers, &c.		93 11 5
CUSTOMS:		
Passage of Officers on appointment, &c.	129 14 1	
Stores for India: Hydrometers, &c.	479 4 9	
		608 18 10
FOREST:		
Expenses in connection with Probationers for the Forest Department, final payment for the Continental Tour of Students selected in 1904, Passage of Officers on appointment, &c.	4,022 18 2	
Stores for India: Barbed wire fencing, safes, &c.	585 0 5	
		4,607 18 7
INTEREST ON DEBT:		
Total interest on Loans contracted in England under various Acts and on liabilities of Railway Companies taken over on purchase	*4,848,926 13 4	
Deduct—Chargeable to	£ s. d.	
State Railways—Interest on Debt (*see* page 15)	2,827,097 0 7	
State Railways—Interest chargeable against Companies on Advances (*see* page 15)	288,434 5 0	
Irrigation: Major Works—Interest on Debt (*see* page 17)	108,344 6 7	
	3,223,875 12 2	
		1,625,051 1 2
Discount Sinking Fund, in redemption of debt incurred in excess of money raised:		
Investment in 23,698*l.* 17*s.* 5*d.* India 3½ per Cent. Stock of the sum applicable to this purpose	23,762 8 3	
Discount on the issue in May 1907 of 3,500,000*l.* India 3½ per Cent. Stock	61,718 2 8	
Portion of discount on the issue of 5,000,000*l.* India 3½ per Cent. Stock in January 1908 chargeable within the year	52,947 9 3	
		1,763,479 1 4
POST OFFICE:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	60,119 13 4	
Stores for India	1,060 3 11	
		61,179 17 3
Carried forward	£	1,940,544 11 5

	£ s. d.	£ s. d.
Interest on Loans contracted in England under various Acts:—		
India 3½ per Cent. Stock	2,271,074 4 9	
India 3 per Cent. Stock	2,001,558 5 10	
India 2½ per Cent. Stock	297,287 14 3	
India 5 per Cent. Stock (prior to 1st July 1880)	29 1 3	
India Bills	20,817 16 3	
	4,590,767 2 4	
Liabilities of Railway Companies taken over on purchase:—		
Bombay Baroda and Central India Railway Debentures	47,926 0 0	
East Indian Railway Debenture Stock	64,804 4 10	
Eastern Bengal Railway Debenture Stock	13,946 7 2	
Great Indian Peninsula Railway Debenture Stock	108,058 0 0	
Madras Railway Debentures	4,500 0 0	
South Indian Railway Debenture Stock	19,124 19 0	
	258,159 11 0	
	*4,848,926 13 4	

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

			£ s. d.	£ s. d.
Brought forward			263,442 12 4	5,606,811 12 11
Receipts—continued.				
Revenue—continued.				
MISCELLANEOUS:				
Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia		7,470 16 0		
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		760 4 0		
Miscellaneous Fees, &c.		268 14 9		
Sale proceeds of unserviceable stores and receipts on sundry accounts		136 11 2		
		8,636 5 11		
Miscellaneous Receipts connected with the supply of Stores to India:				
Sale proceeds of sawdust, &c.		118 18 0		
			8,755 3 11	
RAILWAYS:				
State Railways:				
East Indian Railway: Rent of premises occupied by the Company		230 0 0		
Subsidized Companies:	£ s. d.			
Rohilkund and Kumaon Railway: Government share of surplus profits for the year 1906	189 14 5			
Southern Punjab Railway: Government share of surplus profits for the year 1906	38,492 18 6			
		38,682 12 11		
			38,912 12 11	
OTHER PUBLIC WORKS:				
Civil Works and Miscellaneous Services:				
Royal Indian Engineering College: Sale of machinery, furniture, &c.			1,608 15 2	
MILITARY RECEIPTS:				
Army—Effective:				
Contribution by the Imperial Government in respect of				
Cost of the Transport of Troops	130,000 0 0			
Military Charges for Aden	100,000 0 0			
		230,000 0 0		
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies		103,027 17 4		
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, &c.:				
Clothing and Necessaries	13,020 13 10			
Ordnance and Miscellaneous	17,925 13 0			
		30,946 6 10		
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c.		10,545 14 7		
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst		1,785 0 0		
Discharge Purchase Money		25 0 0		
		376,329 18 9		
Army—Non-Effective:				
Subscriptions towards Indian Military Service Family Pensions		29,587 13 4		
			405,917 12 1	
Carried forward		£	718,636 16 5	5,606,811 12 11

of the Government of *India*, from 1st April 1907 to 31st March 1908—*continued*.

				£ s. d.
Brought forward				1,940,544 11 5
DISBURSEMENTS—*continued*.				
EXPENDITURE—*continued*.				
TELEGRAPH:				
Indo-European Telegraph:				
Payments in respect of Revenue:	£ s. d.			
Message Revenue	51,892 15 1			
Joint Purse Agreement	*44,620 2 3*			
Australasian Message Fund	8,568 11 2	£ s. d.		
Other Payments:		15,841 4 0		
Absentee allowances	1,230 7 7			
Expenses of Constantinople Office	440 11 5			
Contingencies	497 9 2			
Stores	11,474 2 9			
		13,642 10 11	£ s. d.	
			29,483 14 11	
Payment in respect of Guarantee of Joint Purse Revenue on reduction of Telegraph rates			3,483 17 6	
Red Sea and India Telegraph: Moiety of Annuity (terminating in August 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 29			18,027 0 0	
Indian Telegraph Department:				
Absentee allowances		5,831 0 8		
Passage of Officers on appointment, allowances to Officers specially employed, &c.		846 5 2		
			6,677 5 10	
			57,671 18 3	
Telegraph Lines in India—Stores for India			172,570 9 2	
				230,242 7 5
MINT:				
Cost of assay of Indian Coins and miscellaneous expenditure			188 18 3	
Stores for India			34,362 18 1	
				34,551 16 4
GENERAL ADMINISTRATION:				
England.				
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, &c.		138,628 0 6		
Auditor and Assistants, under the Government of India Act, 1858, s. 52		6,565 18 1		
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c.		23,250 4 4		
New buildings at the India Store Depôt		10,961 14 5		
Law Charges		22 6 3		
Bank of England and Bank of Ireland for management of debt		57,184 10 4		
Postage of despatches to India		469 12 4		
Telegrams to India		2,716 2 11		
Office Contingencies: Rates, furniture and repairs, coal, gas, electric lighting, newspapers, advertisements, stamps, inland postage and telegrams, messengers' uniforms, and petty charges		16,481 18 4		
			256,280 7 6	
India.				
Passage and Outfit Allowance of the Governor of Bombay		1,000 0 0		
Pay and Allowances of an Officer deputed to study methods in connection with the enquiry into the Fisheries of Bengal		952 9 9		
Paper Currency Department: Charge for the custody of Gold held by the Bank of England on a separate account as part of the Reserve to secure the payment of Currency Notes issued in India		1,863 12 1		
Passage of Probationers for the Financial Department		95 17 4		
Miscellaneous expenditure		33 7 6		
Books and Newspapers supplied to India, not invoiced as Stores		2,149 18 0		
			6,095 4 8	
			262,375 12 2	
Stores for India: Currency Notes, &c.			72,342 11 10	
				334,718 4 0
Carried forward			£	2,540,056 19 2

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	718,636	16	5	5,606,811	12	11

RECEIPTS—*continued.*

Carried forward - - - £	718,636	16	5	5,606,811	12	11

of the Government of *India*, from 1st April 1907 to 31st March 1908—*continued*.

	£ s. d.	£ s. d.
Brought forward		2,540,056 19 2
DISBURSEMENTS—*continued*.		
EXPENDITURE—*continued*.		
LAW AND JUSTICE:		
Allowances of an Officer studying methods of Prison Administration	121 9 4	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	150 0 0	
	271 9 4	
Stores for India: Fire engines for Port Blair	1,695 18 4	
		1,967 7 8
POLICE: Passage of Assistant Superintendents on appointment, &c.		2,492 8 10
PORTS AND PILOTAGE: Passage and Outfit Allowance of Leadsman Apprentices		220 19 0
EDUCATION:		
Passage of Educational Officers on appointment, &c.	1,012 4 4	
Scholarships to enable Natives of India to pursue their education in this country	5,674 7 8	
Deputation Allowance of Officers while studying educational methods in this country, &c.	1,182 14 3	
		7,869 6 3
ECCLESIASTICAL: Passage of Chaplains on appointment		306 6 1
MEDICAL:		
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum	2,491 17 5	
Contribution to the Tropical Disease Research Fund	500 0 0	
Grant to the Committee for Plague Investigation in India	1,250 0 0	
Allowances to Officers while on Study Leave, or specially employed, and incidental expenses in connection with Plague Investigation, &c.	3,142 13 7	
		7,384 11 0
POLITICAL:		
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengrai, Siam	430 9 5	
Subsidy to the Imperial Bank of Persia on account of the Branch in Seistan	1,500 0 0	
Moiety of payments in connection with Explorations in Western China	192 9 7	
Cost of Insignia of Indian Orders, &c.	369 2 0	
Miscellaneous expenditure	323 8 2	
	2,815 9 2	
Stores for India: Presentation Articles, articles for Residencies, &c.	3,230 4 2	
		6,045 13 4
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Objects of a literary, scientific, or antiquarian character	2,271 12 9	
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India," and of the issue of a "Provincial Gazetteer of India"	4,762 16 11	
Expenses attending the preparation of the "Fauna Indica"	1,080 11 5	
Expenses in connection with the publication of the "Flora of Bombay"	225 0 0	
Expenses in connection with the publication of Dr. Stein's "Ancient Khotan"	442 0 0	
Contingent expenses of the India Museum Collection at Kew	325 7 1	
Preparation of Tide Tables for Indian Ports	897 16 4	
Expenses incurred in connection with the Indian Section of the Imperial Institute	1,342 16 11	
Expenses in connection with the Indian Section of the Franco-British Exhibition, London, 1908	7,501 15 10	
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	5,643 6 4	
	24,493 3 7	
Stores for India	46,770 12 5	
		71,263 16 0
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	22,600 5 8	
Members of the Bengal Nizamut Family	886 13 10	
		23,486 19 6
Carried forward	£	2,661,094 6 10

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	718,636	16	5	5,606,811	12	11
RECEIPTS—*continued.*						
Carried forward - - - £	718,636	16	5	5,606,811	12	11

of the Government of *India*, from 1st April 1907 to 31st March 1908—*continued*.

					£	s.	d.
Brought forward							2,661,094 6 10
DISBURSEMENTS—*continued*.							
EXPENDITURE—*continued*.							
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:							
Indian Civil Service					145,487	5 2	
Military Officers in Civil employ					97,405	13 0	
Uncovenanted Service					83,253	16 5	
Bengal Pilot Service					3,212	1 2	
							329,358 15 9
SUPERANNUATION ALLOWANCES AND PENSIONS:							
Pensions for Distinguished and Meritorious Services					8,514	15 11	
Pensions on retirement of Officers of the following classes:—							
India Office:	£	s.	d.				
Superannuation	28,723	13	9				
Compensation (on reduction of staff)	11,382	6	10				
Compassionate	2,391	9	11				
					42,497	10 6	
Judges of the High Courts in India					28,769	19 11	
Bishops of Calcutta and Bombay					2,300	0 0	
Uncovenanted Service of India					461,004	12 5	
Bengal Pilot Service					5,074	7 3	
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:—							
St. Helena Establishment	30	8	8				
Home Establishment pension granted prior to 1858	482	10	0				
					512	18 8	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed					9,738	13 10	
Pensions payable in respect of the India Office Provident Fund					3,193	14 1	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed					5,868	14 6	
Compassionate and Miscellaneous Pensions					16,348	5 2	
					583,823	12 3	
Gratuities					3,081	4 0	
Gratuities granted on retirement to Members of the Uncovenanted Service of India					758	6 8	
					587,663	2 11	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:—							
Bengal Civil Service Annuity Fund	358,367	18	5				
Madras Civil Service Annuity Fund	91,478	5	9				
Bombay Civil Fund: Annuity Branch	93,517	17	6				
Bengal Civil Fund	152,093	2	8				
Madras Civil Fund	64,775	0	8				
Bombay Civil Fund: Provident Branch	44,673	3	2				
Bengal Military Orphan Society	56,440	19	6				
Bengal Military Fund	208,357	4	8				
Madras Military Fund	179,357	19	11				
Bombay Military Fund	102,369	14	4				
Bengal Medical Retiring Fund	6,845	15	0				
Madras Medical Fund	52,958	8	10				
Bombay Medical Retiring Fund	1,639	0	0				
Indian Navy Fund	14,658	11	3				
					1,427,533	1 8	
Indian Civil Service Family Pensions					10,776	18 11	
							2,025,973 3 6
Carried forward						£	5,016,426 6 1

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	718,636	16	5	5,606,811	12	11
RECEIPTS—*continued.*						
Carried forward - £	718,636	16	5	5,606,811	12	11

of the Government of *India*, from 1st April 1907 to 31st March 1908—*continued*.

			£ s. d.
	Brought forward		5,016,426 6 1
	DISBURSEMENTS—*continued*.		
	EXPENDITURE—*continued*.		
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c.	£ 6,292 3 4		
Stores for India	131,822 17 2		
			138,115 0 6
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Indian Civil Service	15,963 10 7		
Expenses in connection with the Royal Commission on Decentralisation	2,661 4 11		
Expenses in connection with the Inter-departmental Committee on Army Charges	2,132 5 3		
Expenses in connection with the Indian Factories Commission	722 16 11		
Expenses in connection with the Committee on Indian Railway Finance and Administration	113 8 0		
Fee of Actuary for Report on, and Tables for, the new Bengal and Madras Family Pension Fund	525 0 0		
Composition in lieu of Stamp Duty on India Bills	50 0 0		
Grant to be held in trust for the orphan children of John Docherty in respect of his estate in India	755 10 0		
Contribution towards the expenses of the International Tariffs Bureau, at Brussels	197 12 3		
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125 0 0		
Pay and expenses of experts for the Mergui pearl fisheries	368 1 11		
Grant to the funds of the Northbrook Society	150 0 0		
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave	84 16 0		
Relief to distressed Natives of India	361 1 0		
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, &c.)	475 5 0		
Sundries	56 0 5		
	24,741 12 3		
Miscellaneous Charges connected with the supply of Stores to India:			
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)	£ s. d. 169 7 10		
Commission on Freight, Lighterage, Dock Dues, Packing, &c.	10,105 8 8		
Insurance of certain Stores and General Average	194 0 4		
	10,468 16 10		
			35,210 9 1
FAMINE RELIEF AND INSURANCE:			
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:			
Stores for India: Sluice Gates at Chankapur Tank Works, &c.			13,240 17 3
Carried forward		£	5,202,992 12 11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

Brought forward

Receipts—*continued.*

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway.	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS—INTEREST ON DEBT:									
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures	9,151 1 11	310,201 7 9	17,882 19 1	—	65 14 10	—1,447 9 1*	144,819 9 6	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,237 11 5	7,223 2 8	6 17 0 15,364 15 11	97,896 10 0	—	369,990 16 8	—496 12 0†	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	—	—	—	—	10,892 11 0	—	7,623 13 0	
	335,388 13 4	317,424 10 8	33,254 12 0	97,896 10 0	65 14 10	319,435 18 7	144,322 17 6	127,510 6 8	1,375,290 3 4
On Railway Debenture Stock and Debentures	47,926 0 0	64,604 4 10	13,946 7 2	108,058 0 0	4,500 0 0	—	—	19,124 19 0	258,159 11 0
	383,314 13 4	382,028 15 6	47,200 19 2	205,954 10 0	4,565 14 10	319,435 18 7	144,322 17 6	146,635 5 8	1,633,458 14 4
Interest at 3·31 per cent. on £36,050,682, taken as Capital Outlay in this Country to 31st March 1908 on State Railways	—	—	—	—	—	—	—	—	1,193,638 6 3
									2,827,097 0 7
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:									
Interest in lieu of Deferred Annuity:									
Interest at 4 per cent. per annum on 6,650,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	262,000 0 0	—	—	—	—	—	—	
Annuities:									
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,165 8 10	—	—	—	—	—	—	
" " 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—	—	116,831 6 1	—	—	—	—	—	
" " 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	371,215 3 3	—	
" " 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—	—	—	1,268,508 11 0	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 6 4	128 19 2	49 4 5	—	—	61 10 10	—	
	—	1,112,539 15 2	116,960 5 3	1,268,557 15 5	—	—	371,276 14 1	—	2,869,334 9 11
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 296 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a).*									
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—									
In £38,927 5 5 India 3½ per Cent. Stock	—	38,941 5 8	—	—	—	—	—	—	
" 5,374 10 2 India 3 per Cent. Stock	—	—	5,384 18 6	—	—	—	—	—	
" 28,483 4 11 India 2½ per Cent. Stock	—	—	—	—	—	—	28,499 4 10	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—									
In £52,134 19 11 India 3½ per Cent. Stock	—	52,235 6 3	—	—	—	—	—	—	
" 3,406 19 2 India 3½ per Cent. Stock	—	—	3,413 10 10	—	—	—	—	—	
" 27,539 7 10 India 3½ per Cent. Stock	—	—	—	—	—	—	27,583 17 3	—	
£153,747 7 5 India 3½ per Cent. Stock purchased and cancelled.	—	91,176 11 11	6,798 9 4	—	—	—	56,083 2 1	—	154,058 3 4
Carried forward									£ 718,636 16 5 / £ 5,606,811 12 11

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock instead of India 3½ per Cent. Stock.

the Government of *India*, from 1st April 1907 to 31st March 1908—*continued*.

	£	s.	d.
Brought forward	5,202,992	12	11

DISBURSEMENTS—*continued*.

EXPENDITURE—*continued*.

RAILWAY REVENUE ACCOUNT:

STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)

	£	s.	d.	£	s.	d.
Bombay Baroda and Central India Railway	383,314	13	4			
East Indian Railway	382,028	15	3			
Eastern Bengal Railway (including Bengal Central Railway)	47,200	19	2			
Great Indian Peninsula Railway	205,954	10	0			
Madras Railway	4,565	14	10			
Oude and Rohilkund Railway	319,435	18	7			
Scinde Punjab and Delhi Railway	144,322	17	6			
South Indian Railway	146,635	5	8			
	1,633,458	14	4			
Interest at 3·311 per cent. on a sum of 36,050,689*l.* taken as Capital Outlay in this Country to 31st March 1908 on State Railways	1,193,638	6	3			
	2,827,097	0	7			
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised: Investment in 3,122*l.* 7*s.* 5*d.* India 3½ per Cent. Stock of the sum applicable to this purpose	3,130	10	5			
				2,830,227	11	0

STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on opposite page.)

East Indian Railway	1,112,539	15	2			
Eastern Bengal Railway	116,960	5	3			
Great Indian Peninsula Railway	1,268,557	15	5			
Scinde Punjab and Delhi Railway	371,276	14	1			
				2,869,334	9	11

STATE RAILWAYS—SINKING FUNDS: (*See* Details on opposite page.)

East Indian Railway	91,176	11	11			
Eastern Bengal Railway	6,798	9	4			
Scinde Punjab and Delhi Railway	56,083	2	1			
				154,058	3	4

STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:

Bengal-Nagpur Railway	94,250	0	0			
Great Indian Peninsula Railway	71,500	0	0			
Indian Midland Railway	53,462	10	0			
Madras and Southern Mahratta Railway	69,221	15	0			
				288,434	5	0

STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:

Assam-Bengal Railway	82,260	10	0			
Bengal-Nagpur Railway	306,162	0	0			
Bombay Baroda and Central India Railway	60,000	0	0			
Burma Railways	87,500	0	0			
East Indian Railway	275,000	0	0			
Great Indian Peninsula Railway	77,250	0	0			
Indian Midland Railway	197,908	5	0			
Madras and Southern Mahratta Railway	215,850	0	0			
South Indian Railway	81,575	0	0			
				1,383,505	15	0
GUARANTEED COMPANY—INTEREST: Madras Railway (1st April to 31st December 1907)				576,576	2	0
					8,102,136	6 3
Carried forward					£ 13,305,128	19 2

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -	718,636	16	5	5,606,811	12	11

RECEIPTS—*continued.*

Carried forward - - -	£	718,636	16	5	5,606,811	12	11

of the Government of *India*, from 1st April 1907 to 31st March 1908—*continued*.

			£ s. d.
Brought forward			13,305,128 19 2
DISBURSEMENTS—*continued*.			
EXPENDITURE—*continued*.			
IRRIGATION:			
MAJOR WORKS—INTEREST ON DEBT:			
Interest at 3·311 per cent. on 3,272,254*l*., taken as Capital Outlay in this Country to 31st March 1908 on Irrigation			108,344 6 7
OTHER PUBLIC WORKS:			
CIVIL WORKS AND MISCELLANEOUS SERVICES:		£ s. d.	
Royal Indian Engineering College:			
Contingent expenses on closing the College; and cost of the maintenance of the buildings		1,746 2 0	
Furlough Allowances of Military Officers in the Public Works Department		8,381 15 10	
Absentee Allowances of Civil Officers in the Public Works Department		46,181 2 11	
Passage, &c., of Officers on appointment to the Public Works Department, &c.		1,080 14 2	
Allowances and expenses of Officers on special duty, and visiting Works, &c.		1,666 4 10	
		59,055 19 9	
Stores for India		9,046 1 9	
			68,102 1 6
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India:			
		£ s. d.	
For the year 1907–08		669,670 14 0	
Less—	£ s. d.		
Refund of over-payments			
For the year 1903–04	551 12 0		
For the year 1905–06	17,077 12 8		
For the year 1906–07	21,068 1 4		
Adjustments through War Office Miscellaneous Accounts, &c.	144 1 2		
		38,841 7 2	
		£ s. d.	
		630,829 6 10	
Furlough allowances of Officers and men of British Regiments serving in India		131,829 4 9	
Advances to Regiments proceeding to India		5,875 6 0	
Pay and allowances during Voyage, of Regiments returning from India		2,726 16 2	
Furlough allowances of Officers of the Indian Service		341,782 15 3	
Indian Troop Service		341,121 11 4	
Passage of Officers and others not charged to Indian Troop Service		6,091 2 5	
Purchase of Horses, Mules, and Donkeys		70,032 14 0	
Deferred Pay issued to Non-commissioned Officers on their discharge		1,108 6 10	
Pay and allowances of Second Lieutenants on appointment, &c.		603 15 0	
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c.		11,589 19 4	
Carried forward		£ 1,543,590 17 11	13,481,575 7 3

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	718,636	16	5	5,606,811	12	11
RECEIPTS—*continued.*						
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - -				718,636	16	5
Carried forward - - - - £				6,325,448	9	4

of the Government of *India*, from 1st April 1907 to 31st March 1908—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -	1,543,590	17	11	- -		-	13,481,575	7	3
DISBURSEMENTS—*continued*.									
EXPENDITURE—*continued*.									
MILITARY SERVICES—*continued*.									
ARMY—EFFECTIVE—*continued*.									
Pay and expenses of Military Officers on special duty - -	5,696	7	6						
Pay and expenses of Military Officers under technical instruction	5,488	14	11						
Pay and expenses of Military Officers studying the Russian and Japanese languages - - - - -	2,640	16	7						
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers - - -	974	13	11						
Outfit allowance, furlough pay, &c., of Lady Nurses - -	1,590	18	1						
Pay and expenses of Native Orderlies to His Majesty the King	1,355	12	4						
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure - - - - -	5,572	3	10						
	1,566,910	5	1						
Stores for India:	£	s.	d.						
Clothing - - - - -	209,463	5	7						
Ordnance and Miscellaneous - -	338,368	1	10						
Medical - - - -	58,321	19	8						
Supply and Transport Corps - -	45,226	6	1						
	651,379	13	2						
ARMY—NON-EFFECTIVE:				2,218,289	18	3			
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:									
For the year 1907–08 - - -	811,500	0	0						
Further payment for the year 1906–07 -	5,086	0	0						
	816,586	0	0						
Pay of Non-effective Colonels of Royal Artillery - -	13,513	8	0						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -	1,471,685	5	3						
Compassionate Allowances of Officers removed from the Service, &c. - - - - -	1,958	3	0						
Pensions of Non-commissioned Officers and men - -	9,049	8	7						
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty - -	10,044	7	8						
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - -	69,690	1	7						
Gratuities - - - - - -	468	19	0						
Cost of Medals - - - - -	23	4	1						
Indian Military Service Family Pensions, towards which the Officers subscribed - - - - -	57,594	5	10						
				2,450,613	3	0			
MARINE—EFFECTIVE:				4,668,903	1	3			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - -	100,055	10	0						
Royal Indian Marine Furlough Pay - - -	8,722	3	3						
Allowances of Marine Officers whilst under instruction -	1,265	9	3						
Pay and Passage of Marine Officers, &c. - - -	1,106	18	9						
	111,150	1	3						
Stores for India (including 2,489*l.* 10*s.* 4*d.*, final payment in respect of the R.I.M.S. "Northbrook," to replace the R.I.M.S. "Canning") - - - - -	111,606	13	8						
	222,756	14	11						
MARINE—NON-EFFECTIVE:									
Royal Indian Marine Retired Pay - -	17,048	8	6						
Indian Navy Retired Pay - -	5,481	2	4						
	22,529	10	10						
				245,286	5	9			
MILITARY WORKS: Stores for India - - - - -				70,640	0	11			
SPECIAL DEFENCES (1902): Stores for India - - - -				20,862	6	3			
							5,005,691	14	2
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - -						£	18,487,267	1	5
Carried forward - - - -						£	18,487,267	1	5

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.
Brought forward	6,325,448	9	4

RECEIPTS—*continued.*

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

	£	s.	d.	£	s.	d.	£	s.	d.
ON ACCOUNT OF SUBSCRIBED CAPITAL:									
State:									
Assam-Bengal Railway	643,500	0	0						
Indian Midland Railway	638,550	0	0						
				1,282,050	0	0			
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:									
State:									
Assam-Bengal Railway	241	8	6						
Bengal-Nagpur Railway	130	1	10						
Burma Railways	365	12	4						
Indian Midland Railway	37	2	6						
Madras and Southern Mahratta Railway	145	3	4						
†Rohilkund and Kumaon Railway	44	6	9						
				963	15	3			
Guaranteed:									
Madras Railway (1st April to 31st December 1907)				694	19	9			
							1,658	15	0
									1,283,708	15	0
Carried forward								£	7,609,157	4	4

* *See* note on opposite page.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

of the Government of *India*, from 1st April 1907 to 31st March 1908—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							18,487,267	1	5

DISBURSEMENTS—*continued*.

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:

STATE RAILWAYS:									
Stores for India	2,300,722	1	3						
Salary and expenses of Consulting Engineer and Staff, pay and passage of officers on appointment, expenditure in connection with the development of Brennan's mono-rail system of transport, &c.	15,106	10	8						
				2,315,828	11	11			
Payments to the Burma Railways Company for the construction of State Extensions				64,232	2	1			
Payments to the Madras Railway Company for the construction of the Azikhal-Mangalore Railway				34,153	9	0			
				2,414,214	3	0			
IRRIGATION WORKS: Stores for India				87,217	3	8			
							2,501,431	6	8

CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES, &c.:

MADRAS RAILWAY:									
Amount of the Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the Company's Undertaking							2,144,800	0	0

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

FOR DISCHARGE OF DEBENTURES, &c.:

State:									
Assam-Bengal Railway	435,312	10	0						
Bengal-Nagpur Railway	775	0	0						
Indian Midland Railway	422,581	0	0						
				858,668	10	0			
Guaranteed:									
Madras Railway (1st April to 31st December 1907)				79,850	0	0			
							938,518	10	0
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:									
State:									
Assam-Bengal Railway	123,645	12	1						
Bengal-Nagpur Railway	902,986	3	7						
Burma Railways	285,524	7	0						
Indian Midland Railway	7,450	2	0						
Madras and Southern Mahratta Railway	236,530	8	7						
†Rohilkund and Kumaon Railway	20,395	3	10						
				1,576,531	17	1			
Guaranteed:									
Madras Railway (chargeable to 31st December 1907)				459,326	14	10			
							2,035,858	11	11
							2,974,377	1	11
Carried forward						£	26,107,875	10	0

* Receipts from, and Advances to, the Bengal and North-Western, the Bombay Baroda and Central India (for main line purposes and on account of the Rajputana-Malwa Railway), the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as Remittances, as are also Advances to the Madras and Southern Mahratta Railway for the working of the Madras section.

† *See* Note on opposite page.

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

								£	s.	d.
Brought forward								7,609,157	4	4

RECEIPTS—*continued.*

DEBT.

PERMANENT DEBT INCURRED:

	£	s.	d.	£	s.	d.	£	s.	d.
India 3½ per Cent. Stock—Loan of 3,500,000*l.* issued in May 1907:									
Created under East India Loans (Railways) Act, 1905:									
For advances to Railway Companies							2,285,704	5	8
For discharge of Debentures of the following Railway Companies:									
Bombay Baroda and Central India:									
500,000*l.* on 30th June 1907	508,975	2	10						
67,000*l.* on 1st April 1908	68,202	13	5						
Madras:									
134,700*l.* on 1st January 1908	137,117	18	1						
							714,295	14	4
							3,500,000	0	0
India 3½ per Cent. Stock—Portion of the Loan of 5,000,000*l.* issued in January 1908, and brought to account within the year:									
Created under East India Loans (Railways) Act, 1905	4,031,474	16	0						
Created under the East India Loan Act, 1898, and previous Acts	101,472	13							
							4,132,947	9	3
							7,632,947	9	3
Debentures of the Madras Railway Company for which the Secretary of State incurred the liability on the purchase of the Undertaking							2,144,800	0	0
							9,777,747	9	3

TEMPORARY DEBT INCURRED:

Temporary Loans on security of India Bills, raised under East India Loans (Railways) Act, 1905							1,000,000	0	0	
										10,777,747 9 3

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES							104,230	17	7	
MISCELLANEOUS DEPOSITS:										
Gold Standard Reserve:	£	s.	d.							
Sum remitted to this country by means of Bills of Exchange and Telegraphic Transfers on India	526,323	15	1							
Sum withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India	920,000	0	0							
Amount realised by the sale of 1,000,000*l.* 2½ per Cent. Consolidated Stock	878,125	0	0							
Treasury Bills paid off	3,000,000	0	0							
Dividends on investments, and discount on Treasury Bills	382,938	6	5							
	5,707,387	1	6							
Paper Currency Reserve:										
Cost price of 70,300*l.* Exchequer Bonds paid off	69,698	1	10							
							5,777,085	3	4	
										5,881,316 0 11

Carried forward									£	24,268,220 14 6

of the Government of *India*, from 1st April 1907 to 31st March 1908—*continued*.

	£	s.	d.
Brought forward	26,107,875	10	0

DISBURSEMENTS—*continued*.

DEBT.

	£	s.	d.	£	s.	d.
PERMANENT DEBT DISCHARGED:						
Bombay Baroda and Central India Railway Debentures	500,000	0	0			
Madras Railway Debentures	134,700	0	0			
India 5 per Cent. Stock	37	10	0			
India 3½ per Cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 14, 5, and 15)	—					
				634,737	10	0

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE							2,877	11 0
MISCELLANEOUS DEPOSITS:								
Gold Standard Reserve:								
Investment of portion of Receipts in the purchase of								
£	s.	d.		£	s.	d.		
492,247	17	6	2½ per Cent. Consolidated Stock	420,000	0	0		
87,053	13	5	National War Loan 2¾ per Cent. Stock	84,913	19	1		
1,000,000	0	0	3 per Cent. Exchequer Bonds (1909)	996,250	0	0		
3,075,000	0	0	Treasury Bills	3,075,000	0	0		
				4,576,163	19	1		
Paper Currency Reserve:								
Investment in the purchase of								
£	s.	d.		£	s.	d.		
71,400	0	0	2¾ per Cent. Exchequer Bonds	69,615	1	0		
96	1	5	2½ per Cent. Consolidated Stock	83	0	10		
				69,698	1	10		
Portion of outstanding Interest repaid by Railway Companies on the purchase of the Undertakings by the State, paid to the persons entitled thereto:—								
Bombay Baroda and Central India				167	8	10		
Great Indian Peninsula				44	15	7		
				212	4	5		
							4,646,074	5 4
							4,648,951	16 4
Carried forward							£31,391,564	16 4

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

				£	s.	d.
			Brought forward	24,268,220	14	6

RECEIPTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

				£	s.	d.
Repayments by His Majesty's Treasury and other Public Departments, in respect of						
Expenditure incurred in India in connection with the Somaliland Expedition				3,546	17	0
Expenditure incurred in India in connection with the China Expeditionary Force				61,493	16	6
Expenditure incurred in India in connection with the War in South Africa				395	10	3
Postal and Money Order transactions (receipts in excess of payments)				716,098	9	7
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station				120,440	3	6
Pensions paid in India to Out-pensioners of Chelsea Hospital				28,236	9	6
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies				1,049	5	5
Expenses, not included in the Capitation rate, incurred in connection with Indian Native Regiments lent for service in the Colonies				8,048	8	6
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong and Singapore				10,424	10	3
Expenditure incurred in India in connection with the employment of Indian Native Troops at Rebat				9,500	0	0
Miscellaneous advances made in India				49,600	8	2
				1,008,833	18	8
Estates remitted from India by Administrators-General by means of Bills on London				38,268	1	11
Bengal and North-Western Railway Company:			£ s. d.			
Transfer fees and miscellaneous refunds			811 8 9			
Bombay Baroda and Central India Railway Company:						
Transfer fees and miscellaneous refunds			781 6 0			
East Indian Railway Company:	£	s.	d.			
On account of Debenture Stock	1,897,111	15	0			
Transfer fees and miscellaneous refunds	1,228	1	6			
			1,898,339 16 6			
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds			994 4 9			
South Indian Railway Company: ditto			436 9 9			
				1,901,363	5	9
Miscellaneous receipts				4,596	7	5
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India				3,325,000	0	0
			£ s. d.			
Bills of Exchange and Telegraphic Transfers on India			16,232,061 7 7			
Less.—Appropriated to Gold Standard Reserve under "Miscellaneous Deposits"			526,323 15 1			
				15,705,737	12	6
						21,983,799 6 3
					£	46,252,020 0 9

INDIA OFFICE,
15th September 1908.

I certify that this Account has been examined under my directions; and that,

INDIA AUDIT OFFICE,
10th May 1909.

* For Statement showing new or increased salaries or pensions granted or created within the

of the Government of *India*, from 1st April 1907 to 31st March 1908—*continued.*

	£	s.	d.
Brought forward	31,391,564	16	4

DISBURSEMENTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	s.	d.	£	s.	d.
Payments to His Majesty's Treasury and other Public Departments, on account of Advances by Army Paymasters to Indian Native Regiments lent for service in the Colonies				5,279	0	2
Little Basses Light Vessel Dues				4,322	10	11
Balances of Shipping Masters' accounts				1,318	4	0
Miscellaneous				1,205	17	5
				12,125	12	6
Family and Miscellaneous Remittances				49,160	16	5
Remittances by Administrators-General				44,046	0	1
Bengal and North-Western Railway Company:						
Advances for purchase of Stores, &c.			160,425	0	7	
Bombay Baroda and Central India Railway Company:						
Advances for purchase of Stores, &c.	342,737	8	6			
Charges to Revenue Account: Half year to 31st December 1905	1,043	15	8			
			343,781	4	2	
East Indian Railway Company:						
Advances for purchase of Stores, &c.	1,050,566	5	1			
Rental paid to the South Behar Railway Company	30,000	0	0			
			1,080,566	5	1	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.			1,099,979	9	9	
Madras and Southern Mahratta Railway, Madras Section (1st January to 31st March): Advances for purchase of Stores, &c.			117,831	7	0	
Rajputana-Malwa Railway: Advances for purchase of Stores, &c.			218,804	18	10	
South Indian Railway Company:	£	s.	d.			
Discount on renewal of Debentures	1,250	0	0			
Advances for purchase of Stores, &c.	134,693	4	5			
			135,943	4	5	
Delhi-Umballa-Kalka Railway: Payments on account of Kalka-Simla Railway			797	16	5	
				3,158,129	6	3
Stores chargeable to Provincial and Local Funds and to Native States				321,192	1	4
Nickel supplied for Coinage purposes				9,162	5	0
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account				64,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c.				7,178	13	4
Miscellaneous Payments to be brought to charge or recovered in India				15,715	18	2
Paper Currency Reserve: Transfer of Gold at the Bank of England				925,000	0	0
Purchase of Silver				4,516,255	3	6
					9,121,965	16	7
TOTAL DISBURSEMENTS				£	40,513,530	12	11
Balance on the 31st March 1908, including sums in the hands of Sub-Accountants, and 1,131,223*l.* 2*s.* 5*d.* on account of Gold Standard Reserve					5,738,489	7	10
				£	46,252,020	0	9

WALTER BADOCK,
Accountant-General.

Subject to the observations contained in the annexed Report, it is correct.

HERBERT W. HARDING,
Auditor.

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year 1907-08, *see* pages 60 and 61 of the Home Accounts presented in May 1908, No. 140.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1907 to 31st March 1908; prepared and submitted to Parliament and to the Secretary of State in Council in pursuance of the 52nd Section of the Government of India Act, 1858.

1. BEFORE dealing with the Accounts of 1907–08, it is necessary to make the following observations in connection with my predecessor's Report for 1906–07.

The several sums which were stated in that Report to be surcharged or disallowed were adjusted before the 31st March 1908 with the exception of the following items, which must be again surcharged or disallowed, except the item of 1,044*l.* 10*s.* The sums marked * have been adjusted since the close of the year 1907–08:—

		£	*s.*	*d.*		£	*s.*	*d.*	
Disallowance	-	1,044	10	0					paragraph 1 of last Report.
Surcharge	-	*815	15	5	part of	868	6	0	32 of last Report.
,,	-	*30	4	1					
,,	-	*30	0	0	,,	259	12	1	
,,	-	30	0	0					
Disallowance	-	*629	6	4					
,,	-		*4	7	,,	146	17	7	

The sum of 1,044*l.* 10*s.*, which was disallowed in the Reports on the Accounts for 1905–06 and 1906–07, represents an overpayment to the War Office for a supply of bayonets and scabbards under the circumstances mentioned in paragraph 26 of my predecessor's Report for 1905–06. The War Office, however, refused to refund the overpayment. The matter has recently been reviewed by the Secretary of State in Council, and he has decided, under all the circumstances, not to press the claim against the War Office. In view of this decision, no useful purpose will be served by again disallowing the overpayment; but I am of opinion that the sum of 1,044*l.* 10*s.* is not an equitable charge on the revenues of India.

2. The following additional short credits on account of the year 1906–07 have been brought to notice and admitted since the report on that year was presented to Parliament. Although all these are now adjusted, they were outstanding on 31st March 1908, and must be surcharged in this Account:

	£	*s.*	*d.*
Equipment brought from India; short credits by War Office -	7	10	10
Recovery from the Stationery Office for Ordnance publications	1	19	4
Clothing brought from India: short credits by War Office -	20	3	0
Recoveries resulting from Packing Account queries, 1906–07 -	193	17	4
	£223	10	6

3. Of the advances to the War Office during 1904–05 (*see* paragraph 4 of the last Report) the sum of 270,000*l.* for Reorganisation Stores was wholly adjusted in 1907–08: but 23,199*l.* 19*s.* 4*d.*, part of the advance for Special Defence Works Stores, was still outstanding on 31st March 1908.

4. With reference to the similar advances in 1905–06, mentioned in paragraph 7 of the last Report, the balance of 328,856*l.* 16*s.* 1*d.* there stated to be outstanding was adjusted in 1907–08. But of the advances to the War Office in 1906–07, the sum of 13,378*l.* 0*s.* 10*d.* (part of 13,700*l.*) was outstanding on 31st March 1908 under the head of Special Defence Works.

5. Paragraph 5 of my predecessor's Report for 1906–07, and the same numbered paragraph of his Report for 1905–06, referred to a claim against the War Office for the cost thrown upon Indian revenues in consequence of the excess number of non-commissioned officers and men brought back from India during the period of the South African War. This long outstanding claim is still unsettled, but the papers on the subject point to an early adjustment.

6. I now pass on to the Account for 1907–08, on which I have to make the following observations.

The surcharges and disallowances outstanding at the close of the year are shown in the summary at the end of this Report, paragraph 20. Those requiring special comment are mentioned in the following paragraphs.

RECEIPTS.

MILITARY RECEIPTS:

Army—Effective:

7. Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies - - - - - - £103,027 17*s.* 4*d.*

The claim against the War Office for the use of Indian Native Regiments in the Colonies from 1st April 1905 to 31st March 1908 has been substantially accepted by that Department on the basis of the agreed Capitation Rates mentioned in paragraph 6 of the Report for 1906–07. It is now proposed to extend the same method of adjustment to the charges on account of the Indian Native Regiment stationed in North China.

In 1902 the War Office paid a lump sum to cover the initial cost of raising and training five additional Indian Native Regiments for service in the Colonies. From 1st April 1905, the recurring annual charges on this account have been included and adjusted in the Capitation Rates; but my predecessor called attention to the fact that these charges, so far as they relate to the training and passages of European Officers, had not been met for the period intervening between 1902 and 1905. A claim has therefore been made upon the War Office for 1,916*l.* 6*s.* 3*d.*, which, however, has not yet been paid.

8. Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, &c.:—

	£	*s.*	*d.*	
Clothing and Necessaries - -	13,020	13	10	
Ordnance and Miscellaneous -	17,925	13	0	
				£30,946 6*s.* 10*d.*

A proposal by the War Office that the credits for Clothing brought from India and the charges for Clothing taken to India should be adjusted by means of a Capitation rate has been under the consideration of a Departmental Committee consisting of representatives of the War Office and India Office. Rates per man for the different arms of the service have been agreed to and approved by the Secretary of State in Council, and have been used in arriving at some of the items included in the above credit of 13,020*l.* 13*s.* 10*d.* This new method of adjustment, in lieu of the former system of valuing each article of Clothing, substantially diminishes clerical labour and produces more prompt settlement of accounts.

Short credits on account of clothing and equipment brought from India amounting to a total of 681*l.* 18*s.* 9*d.* must be surcharged; and some other questions which have been raised are still outstanding.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	s.	d.
9. Repayments by His Majesty's Treasury and other Public Departments in respect of			
Expenditure incurred in India in connection with the Somaliland Expedition - - -	3,546	17	0
Expenditure incurred in India in connection with the China Expeditionary Force - - -	61,493	16	6

In regard to these Heads of Account, I have to report that the claim against the Imperial Exchequer for pay during the Furlough earned by Indian troops in respect of service in China and Somaliland, which claim was raised at the instance of my predecessor (*vide* paragraph 15 of the Report for 1905–06 and paragraph 17 of the Report for 1906–07), has now been admitted by the War Office for adjustment against Advances.

10. Expenses, not included in the Capitation rate, incurred in connection with Indian Native Regiments lent for service in the Colonies - - - -	£8,048	8s.	6d.

The above credit includes a sum of 6,115*l.* 8*s.* 3*d.* in partial adjustment of the claim against the War Office of "upwards of 6,000*l.*," raised at the suggestion of my Department and mentioned in my predecessor's Report for 1906–07 (paragraph 19), on account of Colonial Allowances to British Officers of Native Regiments serving in Mauritius and Hong Kong. The claim has been finally adjusted by the receipt in 1908–09 of a sum of 189*l.* 9*s.* 10*d.*

I called attention to the fact that no debit had been raised against Imperial Funds for the "Sind" Allowance issued to the 129th Baluch Regiment when on Colonial service. In reply the authorities in India stated that a claim on this account, which apparently amounts to about 2,650*l.*, would be made against the War Office at an early date.

11. Miscellaneous advances made in India - - -	£49,600	8s.	2d.

In paragraph 18 of my predecessor's Report for 1906–07, attention was drawn to the omission of the authorities in India to raise debits against the Admiralty for sundry accommodation and services rendered at Bombay Arsenal and Butcher's Island. The matter has now been carried nearer to adjustment by the payment of an amount subject to final examination. The sum paid in by the Admiralty is 6,500*l.* which, however, includes other services rendered to that Department in India.

DISBURSEMENTS.

MILITARY SERVICES:

Army—Effective:

12. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:—

	£	s.	d.	£	s.	d.
For the year 1907–08 - -				669,670	14	0
Less—Refund of over-payments:—						
For the year 1903–04 -	551	12	0			
For the year 1905–06 -	17,077	12	8			
For the year 1906–07 -	21,068	1	4			
Adjustments through War Office Miscellaneous Accounts, &c. - -	144	1	2			
				38,841	7	2
					£630,829	6 10

The above sum of 669,670*l.* 14*s.* represents the four quarterly advances made to the War Office upon their estimate for 1907–08. These advances will be adjusted in the following year. But in connection with that adjustment, I have drawn attention to the fact that the Indian Establishment was not fully maintained. The matter is under the consideration of the Secretary of State in Council.

The refund of 551*l.* 12*s.* noted above on account of 1903–04 is the amount of the queries raised by my Department on the Deferred Pay charged to India for that year: the Effective charges for that year and for 1904–05 have been dealt with in detail in previous Reports.

13. The Army Effective charges against India for 1905-06 were as under;

	£	s.	d.
Advances made to the War Office in 1905–06 - -	650,000	0	0
Less—Refunds shown above - - -	17,077	12	8
	£632,922	7	4

Viz., a Capitation Rate of 7*l.* 10*s.* on the average number of Officers and Men of the Imperial Forces in India calculated on the established strength of the units actually in India:	£	s.	d.
74,708 Officers and Men - - - - -	560,310	0	0
Deferred Pay chargeable to India - - -	35,288	2	2
Gratuities on death, discharge, &c., under the Pay Warrant 1900: 31 per cent. chargeable to India -	37,324	5	2
	£632,922	7	4

I am satisfied that the Establishment on which the Capitation Rate for 1905–06 was paid was fairly maintained. The original claim by the War Office, based on 74,756 Officers and Men, was reduced by the sum of 360*l.* (48 boys) in consequence of an objection raised by the late Auditor.

The above charge for Deferred Pay for 1905–06, 35,288*l.* 2*s.* 2*d.* is arrived at as follows:—

	£	s.	d.
Amount recorded in War Office books as chargeable to Indian revenues - - - - - -	40,031	12	6
Less—British Deferred Pay issued by the Indian Government -	4,743	10	4
	£35,288	2	2

Examination of this Deferred Pay account, made on the adjustment for 1905–06 shown above, disclosed overcharges against India of 360*l.* 19*s.* 4*d.*, which amount has been refunded by the War Office but must be disallowed in the present Account.

14. The Army Effective charges against India for 1906–07 were as under:—

	£	*s.*	*d.*
Advances made to the War Office in 1906–07	664,700	0	0
Less—Refunds shown above	21,068	1	4
	£643,631	18	8

	£	*s.*	*d.*
Viz., a Capitation Rate of 7*l.* 10*s.* on the Established strength of the units actually in India: 74,751 Officers and Men	560,632	10	0
Deferred Pay chargeable to India	29,754	7	10
Gratuities on death, discharge, &c., under the Pay Warrant, 1900: 32 per cent. chargeable to India	53,245	0	10
	£643,631	18	8

I am satisfied that the Establishment on which the Capitation Rate was charged in 1906–07 was fairly maintained. The original claim of the War Office was for 74,839 Officers and Men, but this claim was, on objections raised in my Department, reduced by 660*l.* (88 men at 7*l.* 10*s.* 0*d.*).

The above charge for Deferred Pay for 1906–07, 29,754*l.* 7*s.* 10*d.*, is arrived at as follows:—

	£	*s.*	*d.*
Amount recorded in War Office Books as chargeable to India	33,729	13	6
Less—British Deferred Pay issued by India	3,975	5	8
	£29,754	7	10

The examination of this charge in my Department has resulted in the admission by the War Office of overcharges against India amounting to 357*l.* 18*s.* 6*d.* which must be disallowed in the present Account.

15. Indian Troop Service — £341,121 11*s.* 4*d.*

This sum includes charges by the War Office for Medical Services on Indian Transports. In connection with the claim on that account for the half-year to 31st December 1907, my predecessor drew attention to an error in the method of compilation. The overcharge of 191*l.* 6*s.* 2*d.* has been admitted by the War Office, but must be disallowed in the present Account.

Sums amounting to 75*l.* for Passages of Officers, the cost of which is an Imperial liability, must be disallowed.

I have also raised a question as to the disposal of certain Ordnance Stores placed on Transports, the cost of which was charged to Indian revenues. The matter is under reference to India.

16. Stores for India: Ordnance and Miscellaneous - - £338,368 1*s.* 10*d.*

An advance to the War Office of 32,000*l.*, in connection with orders for Ordnance Stores, remained unadjusted on 31st March 1908; and also a sum of 10,000*l.* advanced for experiments relating to a new Gun for Mountain Artillery, the cost of which, it has been arranged, shall be borne in the proportion of five-sixths by India and one-sixth by the Imperial Government.

During the year, the War Office submitted claims of a large amount, to be adjusted against Advances, for 13-pdr. and 18-pdr. Equipment for the re-armament of the Artillery in India. I have raised various questions in connection with these claims. The War Office have admitted overcharges amounting to 448*l.* 19*s.* 11*d.*, which sum must be disallowed. The replies of that Department to other queries are under consideration, and further objections will in all probability have to be made. I am not at present satisfied that some of the prices charged are formulated on an equitable basis.

Army—Non-Effective :—

17. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:—

For the year 1907–08 - - - -	£811,500	
Further payment for the year 1906–07 - -	5,086	
		£816,586

The sum of 811,500*l.* is an advance for 1907–08 subject to adjustment.

By adding the further payment of 5,086*l.* to the advance made for 1906–07, 754,960*l.*, the total payment for that year is arrived at, viz., 760,046*l.*, which has been certified to the Secretary of State in Council to be the net charge against India for Retired Pay and Pensions paid by the Imperial Exchequer.

A Departmental Committee of representatives of the India Office and War Office has been appointed in order to arrive at a settlement of some outstanding questions touching the incidence of certain Non-Effective charges between Indian and Imperial revenues.

Marine—Effective :—

18. Contributions towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - £100,055 10*s.* 0*d.*

In continuation of paragraph 31 of the Report for the previous year, I have to state that the full complement of vessels for which the subsidy of 100,000*l.* was paid in 1907–08 was not maintained throughout the year. The shortages have been condoned by the Secretary of State in Council on explanation furnished by the Admiralty. No modification of the arrangement as to the amount of the annual subsidy has at present been agreed to between that Department and the India Office.

Special Defences (1902):—

19. Stores for India - - - - - £20,862 6*s.* 3*d.*

With regard to this head of account, I have to observe that under the award of the Lord Chief Justice a moiety of the expenditure on improvements in the Defences of Aden is payable by the Imperial Exchequer. A claim for such moiety up to 31st March 1908 has recently been made upon the War Office.

20. The following is a list of the Surcharges and Disallowances on the Account for 1907–08. Some of these have been specially referred to in preceding paragraphs of this Report.

Description and Amount of Item in the Account.	£ s. d.		Surcharges. £ s. d.		Disallowances. £ s. d.
RECEIPTS.					
Scientific and other Minor Departments: Sale proceeds of Books, Maps, &c.	486 12 5		0 10 0		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment: proceeds of sales of unserviceable Military Stores, &c.:					
Clothing and Necessaries (£ s. d. 13,020 13 10)					
Ordnance and Miscellaneous (17,925 13 0)					
	30,946 6 10	para. 8	681 18 9		
DISBURSEMENTS.					
Office Contingencies, Rates, Furniture and Repairs, Coal, Gas, Electric lighting, Newspapers, Advertisements, Stamps, Inland Postage and Telegrams, Messengers' Uniforms and Petty Charges	16,481 18 4				6 0 11
Miscellaneous: Expenses in connection with the Royal Commission on Decentralization	2,661 4 11				18 3 0
Miscellaneous Charges connected with the Supply of Stores to India:— Commission on Freight, Lighterage, Dock Dues, Packing, &c.	10,105 8 8				1 17 6
Military Services: *Army—Effective:* Payments to the Imperial Government	630,829 6 10			para. 13	360 19 4
				„ 14	357 18 6
Furlough Allowances of Officers and Men of British Regiments serving in India	131,829 4 9				60 10 9
Indian Troop Service	341,121 11 4			„ 15	191 6 2
					75 0 0
Stores for India: Clothing	209,463 5 7				90 14 4
Ordnance and Miscellaneous	338,368 1 10			„ 16	448 19 11
Marine—Effective: Stores for India	111,606 13 8				9 16 6
Military Works: Stores for India	70,640 0 11				18 1 9
Expenditure not charged to Revenue: State Railways: Stores for India (£ s. d. 2,300,722 1 8)					
Salary and Expenses of Consulting Engineer and Staff, &c. (15,106 10 8)					
	2,315,828 11 11				1 6 8
Remittance Account between England and India: Stores chargeable to Provincial and Local Funds and to Native States	321,192 1 4				1 9 9
		£	682 8 9	£	1,642 4 8

	£ s. d.	£ s. d.
21. To the Balance, as shown in the Account		5,738,489 7 10
The following sums must be added:		
Surcharges, previous Account (*vide* paragraphs 1 and 2)	1,129 10 0	
Surcharges, present Account (*vide* paragraph 20)	682 8 9	
Disallowances, previous Account (*vide* paragraph 1)	629 10 11	
Disallowances, present Account (*vide* paragraph 20)	1,642 4 8	
		4,083 14 4
		£5,742,573 2 2

INDIA AUDIT OFFICE,
10th May 1909.

H. W. HARDING,
Auditor.

No. 3.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS on the STORES ACCOUNTS from 1st April 1907 to 31st March 1908; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858.

1. The number of Packing Accounts received since the date of the last Report is as follows:—

28 in respect of the year 1905–06, leaving 33 to be accounted for.
12 in respect of the year 1906–07, leaving 48 to be accounted for.

2. In the last Report my predecessor stated that a number of questions had been raised in connection with the 1906–07 Packing Accounts which had not been answered at the date of that Report.

Some of these questions are still outstanding under reference to India. As a result of others, short credits have been admitted amounting to 193*l.* 17*s.* 4*d.*, the value of deficient deliveries of Stores and of an excess charge for Freight. This amount is surcharged at paragraph 2 of the foregoing Report on the Home Accounts.

3. In the year 1907–08, 9,087 Packing Accounts were sent to India, of which 118 have not up to the present been returned. These Packing Accounts, which are furnished to me as evidence of the due receipt of Stores in India, are now returned with more regularity than in former years.

4. A number of questions have been raised on the 1907–08 Packing Accounts which have not yet been answered.

INDIA AUDIT OFFICE
10th May 1909.

H. W. HARDING,
Auditor.

No. 4.

SUMMARY of PAYMENTS in the Year 1907-08 for Stores procured for Shipment to India, &c.

	Stores.			Freight.			TOTAL.		
	£	s.	d.	£	s.	d.	£	s.	d.
Expenditure charged against Revenue:									
Land Revenue	373	11	4	11	14	8	385	6	0
Opium	1,649	8	3	92	7	8	1,741	15	11
Salt	385	6	6	29	15	10	415	2	4
Stamps	105,448	17	2	1,831	6	10	107,280	4	0
Excise	91	6	6	2	4	11	93	11	5
Customs	476	16	7	2	8	2	479	4	9
Forest	570	19	5	14	1	0	585	0	5
Post Office	1,007	12	9	52	11	2	1,060	3	11
Telegraph:									
Telegraph Lines in India	167,706	11	5	4,863	17	9	172,570	9	2
*Indo-European Telegraph	10,901	4	4	572	18	5	11,474	2	9
Mint	32,928	8	11	1,434	9	2	34,362	18	1
General Administration	71,392	18	7	949	13	3	72,342	11	10
Law and Justice	1,678	12	0	17	6	4	1,695	18	4
Political	3,110	8	9	119	15	5	3,230	4	2
Scientific and other Minor Departments	46,326	5	8	444	6	9	46,770	12	5
Stationery and Printing	130,380	12	6	1,442	4	8	131,822	17	2
Famine Relief and Insurance:									
Construction of Protective Irrigation Works	12,116	18	0	1,123	19	3	13,240	17	3
Other Public Works:									
Civil Works and Miscellaneous Services	8,502	1	7	544	0	2	9,046	1	9
Military Services:									
Army, Effective:									
Clothing	168,096	6	6	1,012	8	6	209,463	5	7
Ditto, taken to India with Troops	40,354	10	7	—					
Ordnance and Miscellaneous	285,245	16	10	9,369	5	5	338,368	1	10
Ditto, Arms, &c., taken to India with Troops	43,752	19	7	—					
Medical	56,774	1	6	1,547	18	2	58,321	19	8
Supply and Transport Corps	44,152	9	8	1,073	16	5	45,226	6	1
Marine:									
Coal	6,493	17	11	7,458	4	1	111,606	13	8
Miscellaneous	95,930	6	8	1,724	5	0			
Military Works	66,106	9	8	4,533	11	3	70,640	0	11
Special Defence Works (1902)	19,754	1	4	1,108	4	11	20,862	6	3
£	1,421,709	0	6	41,376	15	2	1,463,085	15	8
Expenditure not charged to Revenue:									
State Railways	2,204,190	17	5	96,531	3	10	2,300,722	1	3
Irrigation Works	82,729	5	0	4,487	18	8	87,217	3	8
Remittance Account:									
Nickel supplied for Coinage	9,125	0	0	37	5	0	9,162	5	0
Stores chargeable to Provincial and Local Funds and to Native States:									
Railway Stores	44,578	16	2	1,742	14	3	321,192	1	4
Other Stores	260,271	9	2	14,599	1	9			
TOTAL £	4,022,604	8	3	158,774	18	8	4,181,379	6	11

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

1st February 1909.

WALTER BADOCK,
Accountant-General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1907 to 31st March 1908.

			£	s.	d.
1. Capital Charges of the Service					
2. Salaries of Establishments in England and India			4,061	3	11
3. Hire and Fittings of Transports			159,573	0	9
4. Coal			52,201	2	3
5. Mess of Officers			12,895	0	6
6. Provisions and Stores for Troops and Horses			49,939	15	5
7. Miscellaneous Charges			10,111	7	8
8. Suez Canal Transit Charges			55,395	11	2
9. Miscellaneous Expenses			1,555	12	8
10. Conveyance in other than Indian Troop Service Transports.	Troops on Freight, &c.	2,044 7 9			
	R.I.M. Ships, Coal, Canal Dues, Mess, Victualling, &c.	5,838 15 3			
	Troops conveyed on Indian Service in Imperial Transports	82 12 0			
	Miscellaneous	— 26 10 5	7,939	4	7
11. Repayments on account of Passages			— 549	3	6
			353,122	15	5
Deduct—					
Receipts from the Imperial Government for employment of the Transports, and for Passages of Officers, &c., on Imperial Service, &c.		7,225 2 4			
Recoveries on account of the Messing of Officers, &c., and Victualling of not-entitled 3rd Class Passengers, and for Beer Rations issued to Troops		1,829 7 0			
Proceeds of Sale of Old, Unserviceable, and Surplus Stores, and recoveries for losses and damage of Stores		1,894 3 11	10,948	13	3
			£ 342,174	2	2

			£	s.	d.
Net Expenditure in England as shown in the Home Accounts :—					
Disbursements (page 17)		341,121 11 4			
Receipts (page 6)		10,545 14 7	330,575	16	9
Net Expenditure in India, as shown in the Finance and Revenue Accounts :—					
Disbursements (page 212, Rs. 1,84,182)		12,278 12 7			
Receipts (page 204, Rs. 10,208)		680 7 2	11,598	5	5
			£ 342,174	2	2

ADMIRALTY, 13th February 1909.

R. GROOME,
Director of Transports.

No. 6.—COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1907-08. Budget Estimate, March 1907.	1907-08. Account.	Increase.	Decrease.	
REVENUE.	£	£	£	£	
FOREST:					
Fees received from Probationers in respect of their Continental Tour	800	660	—	140	
INTEREST:					
Interest realized from investment of Cash Balance, &c.	72,000	143,134	71,134	—	1
Paper Currency Reserve Investment: Interest, &c.	37,400	37,459	59	—	
TELEGRAPH:					
Indo-European Telegraph:					
Message Revenue	8,000	11,958	3,958	—	2
Miscellaneous Receipts	—	312	312	—	3
MEDICAL:					
Pensions, &c., of Lunatics appropriated to their maintenance	900	907	7	—	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale proceeds of books, maps, &c.	600	487	—	113	
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	11,100	11,049	—	51	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	46,400	45,459	—	941	4
Subscriptions towards Indian Civil Service Family Pensions	9,000	12,018	3,018	—	5
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items	8,700	8,755	55	—	
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company	200	230	30	—	
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of Surplus Profits	—	190	190	—	
Southern Punjab Railway: Ditto ditto	34,500	38,493	3,993	—	6
OTHER PUBLIC WORKS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Royal Indian Engineering College: Sale of machinery, furniture, &c.	—	1,609	1,609	—	7
MILITARY RECEIPTS:					
ARMY—EFFECTIVE:					
Contribution by the Imperial Government in respect of					
Cost of the Transport of Troops	130,000	130,000	—	—	
Military Charges for Aden	100,000	100,000	—	—	
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	90,000	103,028	13,028	—	8
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable stores; receipts on account of Indian Troop Service, &c.	40,100	43,302	3,202	—	9
ARMY—NON-EFFECTIVE:					
Subscriptions towards Indian Military Service Family Pensions	30,000	29,587	—	413	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE	619,700	718,637			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES.					
ON ACCOUNT OF SUBSCRIBED CAPITAL	3,560,100	1,282,050	—	2,278,050	10
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS	1,600	1,659	59	—	
	3,561,700	1,283,709			
Carried forward £	4,181,400	2,002,346			

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1907-08.

EXPLANATIONS OF INCREASE OR DECREASE.

1 The sums available for investment were larger, and the rate of interest obtained was higher, than was estimated.

2 The receipts from the Imperial Ottoman Telegraph Administration on account of arrears of Traffic balances were more than was estimated.

3 Sale proceeds of Cable Core received from India.

4 There was an increase under Civil Funds owing to larger payments of Leave Allowances in this country, but the subscriptions to the Military Funds were less than the Estimate.

5 The increase was due to larger payments of Leave Allowances in this country.

6 The surplus profits for the year 1906 proved to be larger than the estimate furnished by the Company.

7 No provision was made in the Budget for receipts arising out of the closing of the College.

8 The receipt from the Imperial Government was 17,000*l.* more than the amount included in the Budget, but a sum of 3,972*l.* in respect of certain items was credited to the Remittance Account.

9 There was an increase of 4,646*l.* in the proceeds of sales of unserviceable Stores, &c., and of 1,010*l.* in the Sandhurst Fees of King's India Cadets, &c. On the other hand, there was a decrease of 2,454*l.* in receipts on account of the Indian Troop Service.

10 The decrease is thus accounted for:—

	£	£
Debentures renewed, instead of being replaced by fresh Capital:		
Assam-Bengal Railway Company		125,000
Bengal-Nagpur Railway Company		155,000
Indian Midland Railway Company		611,200
Southern Mahratta Railway Company		150,000
Madras Railway Company		275,000
		1,316,200
Debentures discharged, and not replaced by fresh Capital:		
Madras Railway Company	79,200	
Ditto (*see* "Permanent Debt Discharged")	134,700	
		213,900
		1,530,100
Receipts on account of Capital:		
Burma Railways—*less* by	900,000	
Bengal-Nagpur Railway Company—*less* by	50,000	
Indian Midland Railway Company—*less* by	6,450	
	956,450	
Deduct—		
Assam-Bengal Railway Company—*more* by	208,500	
		747,950
		£2,278,050

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

	1907-08.		Increase.	Decrease.	
	Budget Estimate, March 1907.	Account.			
RECEIPTS—*continued.*	£	£	£	£	
Brought forward	4,181,400	2,002,346			
DEBT.					
PERMANENT DEBT INCURRED:					
India 3½ per Cent. Stock:					
Loan issued in May 1907	3,500,000	3,500,000	—	—	
Portion of Loan of 5,000,000*l.* issued in January 1908.	—	4,132,947	4,132,947	—	1
Debentures of the Madras Railway Company for which the Secretary of State incurred the liability on the purchase of the Undertaking	—	2,144,800	2,144,800	—	2
TEMPORARY DEBT INCURRED:					
Temporary Loans on Security of India Bills	—	1,000,000	1,000,000	—	3
	3,500,000	10,777,747			
DEPOSITS AND ADVANCES.					
REPAYMENT OF ADVANCES	900	104,231	103,331	—	
MISCELLANEOUS DEPOSITS:					
Gold Standard Reserve:					
Sum remitted to this country by means of Bills of Exchange and Telegraphic Transfers on India	—	526,324	526,324	—	4
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India	—	920,000	920,000	—	5
Amount realised by the sale of 1,000,000*l.* 2½ per cent. Consolidated Stock	—	878,125	878,125	—	6
Treasury Bills paid off	3,000,000	3,000,000	—	—	
Dividends on investments and Discount on Treasury Bills	358,600	382,938	24,338	—	7
Paper Currency Reserve:					
Cost price of 70,300*l.* Exchequer Bonds drawn for repayment	69,700	69,698	—	2	
	3,429,200	5,881,316			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Repayments by His Majesty's Treasury and other Public Departments, in respect of					
Expenditure incurred in India in connection with the Somaliland Expedition	3,200	3,547	347	—	
Expenditure incurred in India in connection with the China Expeditionary Force	—	61,494	61,494	—	8
Expenditure incurred in India in connection with the War in South Africa	1,000	396	—	604	
Postal and Money Order transactions (receipts in excess of payments)	145,000	716,099	571,099	—	9
Advances in India on account of Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station, Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	174,000	227,298	53,298	—	10
Estates remitted from India by Administrators-General by means of Bills on London	42,000	38,268	—	3,732	11
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	600	812	212	—	
Bombay Baroda and Central India Railway Company:					
On account of Debenture Capital	400,000	—	—	400,000	12
Transfer fees and miscellaneous refunds	500	781	281	—	
East Indian Railway Company:					
On account of Debenture Stock	2,250,000	1,897,112	—	352,888	13
Transfer fees and miscellaneous refunds	1,000	1,228	228	—	
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds	1,000	994	—	6	
South Indian Railway Company:					
On account of Debenture Capital	250,000	—	—	250,000	14
Transfer fees and miscellaneous refunds	400	436	36	—	
Miscellaneous receipts	4,500	4,597	97	—	
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India	—	3,325,000	3,325,000	—	15
Bills of Exchange and Telegraphic Transfers on India (*see also* under "Gold Standard Reserve")	18,100,000	15,705,737	—	2,394,263	16
	21,373,200	21,983,799			
TOTAL RECEIPTS £	32,483,800	40,645,208			

of the Home Treasury of the Government of *India*, for the Year 1907-08—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

1 The Loan issued in January 1908 was for the purpose of meeting capital expenditure in 1908-09, and for discharging Railway Debentures maturing in that year.

2 This liability was assumed on 31st December 1907, the date of purchase, under the Contract with the Company. (*See* entry on the Payment side under "Capital charge involved in Redemption of Liabilities.")

3 India Bills, for six months, for 1,000,000*l.* were issued in October 1907 under the East India Loans (Railways) Act, 1905, in lieu of Capital that had been estimated to be raised by various Railway Companies.

4 5 6 7 The receipts on account of the Gold Standard Reserve amounted to 5,707,387*l.*, of which 4,576,164*l.* was invested or re-invested (*see* Payment Side), and 1,131,223*l.* remained uninvested on 31st March 1908 with a view to meeting Bills on London sold in India, viz., 878,125*l.*, the sale proceeds of Consols, 243,000*l.* Bills of Exchange appropriated, and 10,098*l.* Discount on Treasury Bills. The increased receipt for Dividends was due to increased investments, and to a larger discount on Treasury Bills.

8 The Account represents advances by the War Office on account of the Imperial liability to the end of the year.

9 These accounts are liable to great fluctuations, and the receipt for Money Orders issued in the Colonies was larger than had been estimated.

10 There was an increase of 6,376*l.*, under Supplies to His Majesty's Ships, of 5,236*l.* under Chelsea Pensions, and of 47,400*l.* under miscellaneous receipts. The Account also includes 6,022*l.* for teak timber purchased by the Admiralty, for which no provision was made in the Budget Estimate. On the other hand, there was a decrease of 11,736*l.* in respect of the Emigration of Coolies.

11 The receipts were less than the average of recent years.

12 The Company did not raise any fresh Capital during the year.

13 The Company issued only 2,000,000*l.* Debenture Stock, the net proceeds of which amounted to 1,897,112*l.*

14 These Debentures were renewed instead of being replaced by fresh Capital.

15 Due to large purchases of Silver for coinage purposes.

16 The decreased sale was due to a reduced demand for Bills at a suitable price.

No. 6.—COMPARISON of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS.	1907-08. Budget Estimate, March 1907	1907-08. Account.	Increase.	Decrease.	
EXPENDITURE.	£	£	£	£	
LAND REVENUE:					
Law Charges in connection with Appeals from India	600	753	153	—	1
Stores for India	100	385	285	—	2
OPIUM: Stores for India	1,700	1,742	42	—	3
SALT: Stores for India	100	415	315	—	4
STAMPS: Stores for India	103,000	107,280	4,280	—	5
EXCISE: Stores for India	100	94	—	6	
CUSTOMS:					
Sundry items	—	130	130	—	6
Stores for India	100	479	379	—	7
FOREST:					
Expenses in connection with Probationers for the Department, Passage on appointment, &c.	4,600	4,023	23	—	
Stores for India	1,100	585	—	515	8
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):					
Interest on Loans contracted in England	2,997,200	1,625,051	—	1,372,149	9
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	23,700	23,762	62	—	
Discount on the issue of 3,500,000*l.* India 3½ per Cent. Stock in May 1907	—	61,718	61,718	—	10
Portion of Discount on the issue of 5,000,000*l.* India 3½ per Cent. Stock in January 1908, chargeable in 1907-08	—	52,948	52,948	—	11
POST OFFICE:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	61,200	60,120	—	1,080	12
Stores for India	500	1,060	560	—	13
TELEGRAPH:					
Indo-European Telegraph:					
Payments in respect of Revenue	19,600	15,841	—	3,759	14
Other Payments	19,000	13,643	—	5,357	15
Payment in respect of guarantee of Joint Purse Revenue on reduction of telegraph rates	8,000	3,484	—	4,516	16
Red Sea and India Telegraph	18,000	18,027	27	—	
Indian Telegraph Department: Absentee Allowances and contingent expenses	5,000	6,677	1,677	—	17
Telegraph Lines in India—Stores for India	186,000	172,570	—	13,430	18
MINT:					
Sundry items	—	189	189	—	19
Stores for India	33,100	34,363	1,263	—	20
GENERAL ADMINISTRATION:					
Home Establishment, &c.	269,600	256,280	—	13,320	21
Payments on account of Administration in India	3,000	6,095	3,095	—	22
Stores for India	61,000	72,343	11,343	—	23
LAW AND JUSTICE:					
Sundry items	500	271	—	229	24
Stores for India	2,300	1,696	—	604	25
POLICE: Passage of Assistant Superintendents on appointment, &c.	1,800	2,493	693	—	26
PORTS AND PILOTAGE: Sundry items	100	221	121	—	27
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.	6,200	7,869	1,669	—	28
ECCLESIASTICAL: Passage of Chaplains on appointment	400	306	—	94	
MEDICAL:					
Maintenance of Lunatics	2,600	2,492	—	108	
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.	8,500	4,893	—	3,607	29
Carried forward £	3,838,100	2,560,298			

of the Home Treasury of the Government of *India*, for the Year 1907–08—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The cost of certain Appeal Cases was larger than was contemplated when the Budget Estimate was prepared
2	
3	The demands were larger than was indicated in the forecast received from India.
4	
5	
6	Three Officers were appointed to the Customs Service, whose passages were not provided for in the Budget Estimate.
7	The demands were larger than was indicated in the forecast received from India.
8	The demands were less than was indicated in the Indian forecasts, and it appears that some items were purchased locally.
9	In lieu of the transfers effected prior to 1906–07 in the Indian portion of the Government Accounts, the sums of 103,250*l.* and 1,193,638*l.* were transferred to "State Railways—Interest on Debt," and 108,344*l.* to "Irrigation: Major Works—Interest on Debt." (See explanations under these heads.) On the other hand, the Account includes 20,818*l.* for Interest on India Bills, and 13,125*l.* for additional interest as the loan of 3,500,000*l.* was issued at 3½ per cent. instead of at 3 per cent., as contemplated in the Budget Estimate.
10	No discount was inserted in the Budget.
11	
12	The contribution by India towards the cost of the Eastern Mail Service was fixed at 54,588*l.* per annum, with effect from 1st February 1908.
13	The Budget Estimate, framed in the absence of any forecast, was too small.
14	Due to the Eastern Telegraph Company carrying a larger percentage of traffic.
15	There was a decrease of 5,526*l.* in Stores.
16	Due to an increase in Indian traffic, thereby reducing the amount payable in respect of the Guarantee.
17	Mainly due to an increase in Absentee Allowances.
18	The demands were less than was indicated in the Indian forecasts.
19	The Account includes the cost of dies, &c., for the nickel one-anna piece, and the Allowances of an Officer inspecting Mint machinery.
20	Mainly due to payments in April 1907 which it was expected would have been made in 1906–07.
21	Mainly due to the expenditure on new buildings at the India Store Depôt being 14,038*l.* less than was contemplated in the Budget. There were also variations under all the sub-heads.
22	The Account includes 1,000*l.* for the Outfit Allowance of the Governor of Bombay, 1,276*l.* for "Moore's Family Medicine for India," and the Allowances to an Officer on special duty relating to the fisheries of Bengal.
23	Due to increased demands for Currency Notes.
24	In the Budget Estimate provision was made for the Outfit Allowance of a Judge, but no payment was made on that account during the year. On the other hand, the Account includes the Allowances to an Officer inspecting prisons.
25	The demands were less than was indicated in the Indian forecasts.
26	The Account includes 391*l.* paid to an Officer for arrears of Exchange Compensation Allowance, and also the Allowances to an Officer on special duty.
27	The Budget Estimate of expenditure in connection with leadsman apprentices for the Bengal Pilot Service was too small.
28	Mainly due to increased payments under allowances to Government Scholars.
29	The Budget Estimate included a grant of 5,000*l.* to the Committee for Plague Investigation, whereas only 1,259*l.* was paid on that account during the year.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1907–08. Budget Estimate, March 1907.	1907–08. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	3,838,100	2,560,298			
POLITICAL:					
Sundry items	2,300	2,816	516	—	
Stores for India	300	3,230	2,930	—	1
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sundry items	24,100	24,493	393	—	2
Stores for India	46,100	46,771	671	—	3
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	9,700	22,600	12,900	—	4
Members of the Bengal Nizamut Family	800	887	87	—	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	312,000	329,359	17,359	—	5
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	578,000	587,663	9,663	—	6
Indian Civil, Military, and Medical Funds, &c.	1,432,000	1,427,533	—	4,467	7
Indian Civil Service Family Pensions	11,500	10,777	—	723	8
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,500	6,292	—	208	
Stores for India	101,200	131,823	30,623	—	9
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	15,700	24,742	9,042	—	10
Miscellaneous Charges connected with the supply of Stores to India	9,000	10,468	1,468	—	11
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Irrigation Works: Stores for India	10,000	13,241	3,241	—	12
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
Bombay Baroda and Central India Railway	382,300	383,315	1,015	—	13
East Indian Railway	278,900	382,029	103,129	—	14
Eastern Bengal Railway (including Bengal Central Railway)	47,200	47,201	1	—	
Great Indian Peninsula Railway	206,000	205,954	—	46	
Madras Railway	—	4,566	4,566	—	15
Oude and Rohilkund Railway	319,500	319,436	—	64	
Scinde Punjab and Delhi Railway	144,400	144,323	—	77	
South Indian Railway	146,600	146,635	35	—	
Interest on Capital Outlay not charged to Revenue	—	1,193,638	1,193,638	—	16
Oude and Rohilkund Railway Discount Sinking Fund	3,100	3,130	30	—	
State Railways—Annuities in purchase of Railways:					
East Indian Railway	1,112,500	1,112,540	40	—	
Eastern Bengal Railway	117,000	116,960	—	40	
Great Indian Peninsula Railway	1,268,600	1,268,558	—	42	
Scinde Punjab and Delhi Railway	371,300	371,277	—	23	
State Railways—Sinking Funds:					
East Indian Railway	91,100	91,177	77	—	
Eastern Bengal Railway	6,800	6,798	—	2	
Scinde Punjab and Delhi Railway	56,900	56,083	83	—	
State Railways—Interest chargeable against Companies on Advances:					
Bengal-Nagpur Railway	94,300	94,250	—	50	
Great Indian Peninsula Railway	71,500	71,500	—	—	
Indian Midland Railway	53,500	53,462	—	38	
Madras and Southern Mahratta Railway	69,200	69,222	22	—	
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	89,700	82,261	—	7,439	17
Bengal-Nagpur Railway	307,000	306,162	—	838	18
Bombay Baroda and Central India Railway	60,000	60,000	—	—	
Burma Railways	102,500	87,500	—	15,000	19
East Indian Railway	296,200	275,000	—	21,200	20
Great Indian Peninsula Railway	77,200	77,250	50	—	
Indian Midland Railway	209,000	197,908	—	11,092	21
Madras and Southern Mahratta Railway	215,800	215,850	50	—	
South Indian Railway	81,600	81,575	—	25	
Guaranteed Company—Interest: Madras Railway	581,800	576,576	—	5,224	22
Carried forward	£ 13,257,900	13,305,129			

of the Home Treasury of the Government of *India*, for the Year 1907-08—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Due to unforeseen demands.
2	The Account includes 7,502*l*. in respect of the Franco-British Exhibition. On the other hand, there was a decrease of 6,718*l*. in payments for the Imperial and Provincial Gazetteers of India, and there were variations under other sub-heads.
3	The demands were more than was indicated in the Indian forecasts.
4	The Account includes a special payment.
5	There was an increase of 11,618*l*., in Civil Furlough, and of 5,741*l*. in Absentee Allowances. In both Estimate and Account the figures relating to Marine Furlough Pay have been included under "Military Services."
6	The increase occurs mainly in pensions of Officers of the Uncovenanted Service. The figures of both Estimate and Account relating to Marine and Indian Navy Retired Pay have been included under "Military Services."
7	There was a decrease of 4,157*l*. in payments on account of the Medical Funds.
8	The payments on this account did not increase so much as was expected.
9	The demands were larger than was indicated in the Indian forecasts.
10	Of the increase, 1,478*l*. was due to payments in connection with probationers for the Indian Civil Service, and the remainder was largely due to expenditure on account of Special Commissions and Committees.
11	The transfers from "Reserve of Stores" &c. and from "Packing" to final heads were 3,967*l*. less than the estimate, and there was a refund of 169*l*. in excess of receipts from Contractors in respect of fines and penalties. On the other hand, the payments for Stores lost in transit were 1,806*l*. less, and the miscellaneous charges 861*l*. less than the estimate.
12	The demands were larger than was indicated in the Indian forecasts.
13	Due to 500,000*l*. Debentures having been discharged within the year by means of India 3½ per Cent. Stock instead of by India 3 per cent. Stock.
14	The Account includes 103,250*l*. in respect of one year's interest on 2,950,000*l*. India 3½ per Cent. Stock, raised in 1880-81 in connection with the discharge of a similar amount of East Indian Railway Debentures.
15	Due to payments for interest on Debentures for which the liability was incurred on the purchase of the Undertaking.
16	The Account includes a transfer of this amount from "Interest on Debt—Ordinary," being one year's interest at 3·311 per cent. on 36,050,689*l*., taken as Capital Outlay in this country to 31st March 1908 on State Railways.
17	There was a decrease of 7,613*l*. due to the discharge of 435,000*l*. Debentures; on the other hand, there is an increase owing to the renewal of 125,000*l*. Debentures at a higher rate of interest.
18	Due to new Capital not having been raised as provided for in the Budget Estimate.
19	The Budget Estimate included one-half year's interest on 1,000,000*l*. new Capital which was not raised within the year.
20	The Budget Estimate provided for an issue of 2,500,000*l*. 3 per cent. Debenture Stock with three quarters' Interest, whereas 2,000,000*l*. was issued at 3½ per cent. with two quarters' Interest.
21	There was a decrease of 11,250*l*. owing to the discharge of 420,000*l*. Debentures in June 1907, and the non-replacement by Capital bearing Interest in 1907-08 of these Debentures, and of 225,000*l*. Debentures discharged in 1906-07. On the other hand, there was an increase owing to the renewal of Debentures at a higher rate of interest.
22	Due to the transfer of 4,566*l*. to "State Railways.—Interest on Debt," and to the discharge in June 1907 of 40,200*l*. Debentures.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements of the

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1907-08. Budget Estimate, March 1907.	1907-08. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	13,257,900	13,305,129			
IRRIGATION:					
Major Works—Interest on Debt: Interest on Capital Outlay not charged to Revenue	—	108,344	108,344	—	1
OTHER PUBLIC WORKS:					
Civil Works and Miscellaneous Services:					
Royal Indian Engineering College	1,500	1,746	246	—	
Furlough Pay and Allowances of Officers in the Public Works Department	45,000	54,563	9,563	—	2
Sundry items	7,500	2,747	—	4,753	3
Stores for India	3,200	9,046	5,846	—	4
MILITARY SERVICES:					
Army—Effective:					
Payments to War Office in respect of British Forces serving in India	667,500	630,829	—	36,671	5
Furlough Allowances and Pay during Voyage of British Forces serving in India	129,000	140,431	11,431	—	6
Furlough Allowances of Officers of the Indian Service	300,000	341,783	41,783	—	7
Indian Troop Service	355,500	341,122	—	14,378	8
Passage of Officers and others not charged to Indian Troop Service	7,000	6,091	—	909	9
Purchase of Horses, Mules, and Donkeys	8,300	70,033	61,733	—	10
Miscellaneous	34,100	36,622	2,522	—	11
Stores for India	794,000	651,380	—	142,620	12
Army—Non-Effective:					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	807,000	816,586	9,586	—	13
Pay of Non-effective Colonels of Royal Artillery	13,000	13,514	514	—	
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,500,000	1,471,685	—	28,315	14
Miscellaneous Pensions, &c.	84,000	91,234	7,234	—	15
Indian Military Service Family Pensions	58,000	57,594	—	406	16
Marine—Effective:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,100	100,056	—	44	
Royal Indian Marine Furlough Pay	8,000	8,722	722	—	17
Sundry items	2,400	2,372	—	28	
Stores for India	152,900	111,607	—	41,293	18
Marine—Non-Effective:					
Royal Indian Marine Retired Pay	14,500	17,048	2,548	—	19
Indian Navy Retired Pay	5,500	5,481	—	19	
Military Works: Stores for India	27,000	70,640	43,640	—	20
Special Defences (1902): Stores for India	20,000	20,862	862	—	21
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forwd)	£18,402,900	18,487,267			

Home Treasury of the Government of *India*, for the Year 1907–08—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Account includes a transfer of this amount from "Interest on Debt—Ordinary," being one year's interest at 3·311 per cent. on 3,272,254*l*., taken as Capital Outlay in this country to 31st March 1908 on Irrigation.
2	There was an increase of 3,382*l*. in Furlough Pay, and of 6,181*l*. in Absentee Allowances.
3	The Budget Estimate included 5,000*l*. for the development of Brennan's mono-rail system of transport, the expenditure in respect of which appears in the Account under "State Railways: Stores for India, &c."
4	The demands were larger than was indicated in the Indian forecasts.
5	Due to alterations in the War Office system of rendering these accounts by which amounts over-advanced were refunded earlier than under the system in existence when the Budget Estimate was framed.
6	There was an increase of 16,829*l*. in Furlough Allowances, but the payments for voyage pay were 5,398*l*. less than the Estimate.
7	More Officers were at home during the year than was expected when the Budget Estimate was framed. The Account includes 4,742*l*. for the Furlough Pay of Cantonment Magistrates.
8	Due to lower rates of hire for Transports, to the reduction in expenditure on fittings owing to the re-engagement of the same Transports as in 1906–07, and to incidence of payments.
9	Fewer Officers were provided with passages otherwise than in Transports than was estimated.
10	Due to the purchase of Mules and Donkeys in the United States for which no provision was made in the Budget.
11	The Account includes 1,622*l*. for Allowances to Officers deputed to India in connection with the Committee on Ordnance Factory Accounts, and there was an increase of 1,840*l*. in payments on account of the Medical Service. On the other hand, other sub-heads showed a decrease.
12	There was a decrease of 46,737*l*. under Clothing, of 86,732*l*. under Ordnance, and of 10,078*l*. under Medical Stores. On the other hand, Supply and Transport Stores showed an increase of 927*l*.
13	The War Office claim was 4,500*l*. more than the Estimate framed at this Office, and the sum of 5,086*l*. was paid as the balance due in respect of the year 1906–07.
14	The payments decreased more than was expected.
15	Mainly due to a large increase in the payments for Special Pensions granted to Soldiers for Service in the Mutiny.
16	The rate of increase of these payments cannot be accurately predicted.
17	More Officers were at home during the year than was expected when the Budget Estimate was framed.
18	The demands were less than was indicated in the Indian forecasts.
19	The payments on this Account increased more than was contemplated in the Budget.
20 21	The demands were greater than was indicated in the Indian forecasts.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements of the

DISBURSEMENTS—*continued.*

	1907-08. Budget Estimate, March 1907.	1907-08. Account.	Increase.	Decrease.	
	£	£	£	£	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	18,402,900	18,487,267			
EXPENDITURE NOT CHARGED TO REVENUE.					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:					
STATE RAILWAYS:					
Stores for India, &c.	3,472,000	2,315,829	—	1,156,171	1
Payments to the Burma Railways Company for construction of State Extensions	120,000	64,232	—	55,768	2
Payments to the Madras Railway Company for construction of the Azikhal-Mangalore Railway	34,600	34,153	—	447	3
IRRIGATION WORKS; Stores for India	30,000	87,217	57,217	—	4
	3,656,600	2,501,431			
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES:					
MADRAS RAILWAY: Amount of the Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the Undertaking	—	2,144,800	2,144,800	—	5
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.					
FOR DISCHARGE OF DEBENTURES, &c.	2,385,100	938,518	—	1,446,582	6
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.	1,790,000	2,035,859	245,859	—	7
	4,175,100	2,974,377			
DEBT.					
PERMANENT DEBT DISCHARGED:					
Bombay Baroda and Central India Railway Debentures	500,000	500,000	—	—	
Madras Railway Debentures	—	134,700	134,700	—	8
India 5 per Cent. Stock	—	38	38	—	
	500,000	634,738			
DEPOSITS AND ADVANCES.					
ADVANCES REPAYABLE	52,200	2,878	—	49,322	
MISCELLANEOUS DEPOSITS:					
Gold Standard Reserve: Investments in British Funds, Treasury Bills, and Exchequer Bonds	3,358,600	4,576,164	1,217,564	—	9
Paper Currency Reserve: Investment in British Funds and Exchequer Bonds	69,700	69,698	—	2	
Portion of outstanding Interest repaid by Railway Companies on the purchase of their Undertakings by the State, claimed during the year by the persons entitled thereto	—	212	212	—	
	3,480,500	4,648,952			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Payments to His Majesty's Treasury and other Public Departments on account of Little Basses Light Vessel Dues, &c.	15,000	12,125	—	2,875	10
Family Remittances, Remittances by Administrators General, &c.	89,000	93,207	4,207	—	11
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	64,000	160,425	96,425	—	12
Bombay Baroda and Central India Railway Company:					
Advances for purchase of Stores, &c.	146,000	342,737	196,737	—	13
Charges to Revenue Account: Half year to 31st December 1905	—	1,044	1,044	—	14
East Indian Railway Company:					
Advances for purchase of Stores, &c.	1,065,000	1,050,566	—	14,434	15
Rental paid to South Behar Railway Company	30,000	30,000	—	—	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.	1,000,000	1,099,980	99,980	—	16
Madras and Southern Mahratta Railway—Madras Section (1st January to 31st March 1908): Advances for purchase of Stores, &c.	—	117,832	117,832	—	17
Rajputana-Malwa Railway: Ditto	134,000	218,805	84,805	—	18
South Indian Railway Company:					
For discharge of Debentures	250,000	1,250	—	248,750	19
Advances for purchase of Stores, &c.	160,400	134,693	—	25,707	20
Delhi-Umballa-Kalka Railway Company:					
Payments on account of Kalka-Simla Railway	—	798	798	—	21
Stores chargeable to Provincial and Local Funds, and to Native States	135,000	321,192	186,192	—	22
Nickel for Coinage purposes	—	9,162	9,162	—	23
Miscellaneous payments to be brought to charge or recovered in India	57,000	86,895	29,895	—	24
Paper Currency Reserve: Transfer of Gold at the Bank of England	—	925,000	925,000	—	25
Purchase of Silver	—	4,516,255	4,516,255	—	26
	3,145,400	9,121,966			
TOTAL DISBURSEMENTS £	33,360,500	40,513,531			

INDIA OFFICE, 10th May 1909.

Home Treasury of the Government of *India*, for the Year 1907–08—*continued.*

EXPLANATIONS OF INCREASE OR DECREASE.

1 The sum of 800,000*l.* was specially included in the Budget for wagons, but only 183,408*l.* was paid during the year. The remainder of the decrease is due to retardation of payments.

2 } These Estimates were furnished by the Railway Companies concerned.
3 }

4 The demands were larger than was indicated in the forecasts received from India.

5 *See* Note on the Receipt side under "Permanent Debt Incurred."

6 The decrease is explained as follows:—

	£
Amount of Debentures renewed (*see* Note against "Receipts on account of Subscribed Capital") was	1,316,200
Debentures of the Madras Railway Company expiring 1st January 1908, transferred to "Permanent Debt Discharged"	134,700
	1,450,900
Less—Discount paid on renewals charged under this head	4,318
	£ 1,446,582

7 The Estimates were furnished by the Railway Companies.

8 *See* Note under "Payments to Railways on Capital Account."

9 *See* Note against "Receipts."

10 The payments in connection with Native Regiments lent for service in the Colonies were less than was estimated.
11 There was an increase of 4,937*l.* in Family Remittances, and of 2,046*l.* in Remittances by Administrators-General. On the other hand, there was a decrease of 2,794*l.* in Miscellaneous Remittances.

12 } The Estimates were based on information furnished by the Companies concerned.
13 }

14 An exceptional transaction.

15 } The Estimates were based on information furnished by the Companies concerned.
16 }

17 Consequent on the arrangements made for working the Madras Railway after purchase.
18 The Estimate was based on information furnished by the Bombay Baroda and Central India Railway Company.
19 The Debentures were renewed instead of being discharged and replaced by fresh capital, and 1,250*l.* was paid as Discount.
20 The Estimate was based on information furnished by the Company.
21 This transaction could not be estimated when the Budget Estimate was framed.
22 The demands were greater than was indicated in the Indian forecasts.
23 This expenditure was not foreseen when the Budget Estimate was framed.
24 There was an increase of 16,000*l.* in Bills drawn by the Mission to the Court of Persia. The Account also includes 3,805*l.* in connection with the voyage of the R.I.M.S. "Northbrook," 2,548*l.* for furniture, &c., for vice-regal Residences, 2,032*l.* for Donkey Stallions required by District Boards for Mule-breeding operations, 1,062*l.* for a dredger for Calcutta, and 1,976*l.* for a trawler for the Bengal fisheries.
25 This amount represents gold in transit in respect of which Telegraphic Transfers were granted in 1906–07, but the proceeds not having been received till April 1907, were repaid to India through the Currency Reserve.
26 Required for coinage. The amount, however, includes 197,950*l.* in respect of Silver purchased, but not paid for, in 1906–07.

WALTER BADOCK, *Accountant-General.*

*No. 7.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

REVENUE.

	£	£
INTEREST:		
Interest realised from investment of Cash Balance, &c.	47,606	
Paper Currency Reserve Investment: Interest, &c.	41,982	
		89,588
TELEGRAPH:		
Indo-European Telegraph:		
Message Revenue	6,652	
Miscellaneous Receipts	174	
		6,826
MEDICAL:		
Pensions, &c., of Lunatics appropriated to their maintenance		1,010
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sale proceeds of books, maps, &c.		1,159
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:		
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	11,096	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	45,460	
Subscriptions towards Indian Civil Service Family Pensions	13,190	
		69,746
MISCELLANEOUS:		
Miscellaneous receipts connected with the supply of Stores to India, and sundry items		32,386

	£	£	£
RAILWAYS:			
STATE RAILWAYS:			
East Indian Railway: Rent of premises occupied by the Company	230		
Indian Midland Railway: Proportion of Company's share of Surplus Profits due to the Secretary of State for the year 1907	2,063		
		2,293	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits for the year 1907	3,472		
Southern Punjab Railway: Government share of Surplus Profits for the year 1907	52,759		
		56,231	
			58,524
MILITARY RECEIPTS:			
ARMY—EFFECTIVE:			
Contribution by the Imperial Government in respect of			
Cost of the Transport of Troops	130,000		
Military Charges for Aden	100,000		
		230,000	
Amount received from the Imperial Government on account of the Capitation Rate payable in respect of Indian Native Regiments lent for service in the Colonies		46,000	
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable stores; receipts on account of the Indian Troop Service, &c.		38,282	
			314,282
ARMY—NON-EFFECTIVE:			
Subscriptions towards Indian Military Service Family Pensions			28,213
Carried forward		£	601,734

* This is an Account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

TREASURY of the GOVERNMENT of *India*, from 1st April 1908 to 31st March 1909.

DISBURSEMENTS.

EXPENDITURE.

	£	£
LAND REVENUE:		
Law Charges in connection with Appeals from India	444	
Stores for India	20	
		464
OPIUM: Stores for India		1,316
SALT: Stores for India		1,582
STAMPS: Stores for India		136,667
EXCISE:		
Sundry Items	41	
Stores for India	108	
		149
CUSTOMS:		
Sundry Items	40	
Stores for India	119	
		159
FOREST:		
Expenses in connection with Probationers for the Department, Allowances on appointment, &c.	4,391	
Stores for India	1,275	
		5,666
INTEREST ON DEBT:		
Total interest on Loans contracted in England under various Acts and on Liabilities of Railway Companies taken over on purchase	5,252,251	
Deduct:—Chargeable to (£)		
State Railways—Interest on Debt (3,030,597)		
State Railways—Interest chargeable against Companies on Advances (219,213)		
Irrigation: Major Works—Interest on Debt (108,989)		
	3,358,799	
	1,893,452	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	24,600	
Balance of the Discount on the issue of 5,000,000*l*. India 3½ per cent. Stock in January 1908	6,473	
		1,924,525
POST OFFICE:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,588	
Sundry Items	180	
Stores for India	21	
		54,789
TELEGRAPH:		
Indo-European Telegraph: (£)		
Payments in respect of Revenue (5,247)		
Other Payments (9,112)		
	14,359	
Red Sea and India Telegraph	9,014	
Indian Telegraph Department: Absentee Allowances and contingent expenses	6,896	
	30,269	
Telegraph Lines in India—Stores for India	118,419	
		148,688
MINT:		
Sundry Items	64	
Stores for India	30,599	
		30,663
GENERAL ADMINISTRATION:		
Home Establishment, &c.	265,190	
Payments on account of Administration in India	4,074	
	269,264	
Stores for India	86,470	
		355,734
LAW AND JUSTICE:		
Sundry Items	480	
Stores for India	8	
		488
POLICE: Passage of Assistant Superintendents on appointment, &c.		1,832
PORTS AND PILOTAGE: Sundry Items		212
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars &c.		8,911
Carried forward	£	2,671,845

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£
Brought forward	601,734

RECEIPTS—*continued.*

c

Carried forward	601,734

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued*.

			£
		Brought forward	2,671,845

DISBURSEMENTS—*continued*.

EXPENDITURE—*continued*.

ECCLESIASTICAL: Passage of Chaplains on appointment			789
MEDICAL:	£		
Maintenance of Lunatics	2,439		
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.	8,123		
		10,562	
POLITICAL:			
Sundry Items	4,522		
Stores for India	3,813		
		8,335	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sundry Items	20,649		
Stores for India	36,093		
		56,742	
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh	10,023		
Members of the Bengal Nizamut Family	1,062		
		11,085	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES			366,639
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General	606,915		
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	1,429,447		
Indian Civil Service Family Pensions	11,748		
		2,048,110	
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c.	7,609		
Stores for India	121,858		
		129,467	
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	28,309		
Miscellaneous Charges connected with the supply of Stores to India	7,791		
		36,100	
FAMINE RELIEF AND INSURANCE:			
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:			
Stores for India			8,855
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:	£	£	
Bombay Baroda and Central India Railway	385,867		
East Indian Railway	378,800		
Eastern Bengal Railway (including Bengal Central Railway)	46,961		
Great Indian Peninsula Railway	205,955		
Madras Railway	71,990		
Madras and Southern Mahratta Railway	64,816		
Oude and Rohilkund Railway	319,326		
Scinde Punjab and Delhi Railway	142,345		
South Indian Railway	146,635		
Interest at 3·2575 per cent. on 38,922,559*l*., taken as Capital Outlay in this Country to 31st March 1909 on State Railways	1,267,902		
	3,030,597		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	3,241		
		3,033,838	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:			
East Indian Railway	1,112,540		
Eastern Bengal Railway	116,960		
Great Indian Peninsula Railway	1,268,559		
Madras Railway	398,794		
Scinde Punjab and Delhi Railway	371,279		
		3,268,132	
STATE RAILWAYS—SINKING FUNDS:			
East Indian Railway	94,392		
Eastern Bengal Railway	7,038		
Scinde Punjab and Delhi Railway	58,061		
		159,491	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Bengal-Nagpur Railway	94,250		
Great Indian Peninsula Railway	71,500		
Indian Midland Railway	53,463		
		219,213	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	99,179		
Bengal-Nagpur Railway	302,377		
Bombay Baroda and Central India Railway	60,000		
Burma Railways	96,740		
East Indian Railway	374,313		
Great Indian Peninsula Railway	94,750		
Indian Midland Railway	217,075		
Madras and Southern Mahratta Railway	242,225		
South Indian Railway	82,512		
		1,569,171	
			8,249,845
IRRIGATION:			
MAJOR WORKS—INTEREST ON DEBT:			
Interest at 3·2575 per Cent. on 3,345,796*l*. taken as Capital Outlay in this Country to 31st March 1909 on Irrigation			108,989
		Carried forward £	13,707,313

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward - - -	601,734
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - £	601,734
Carried forward - - £	601,734

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued*.

			£
	Brought forward		13,707,313

DISBURSEMENTS—*continued*.

EXPENDITURE—*continued*.

				£
OTHER PUBLIC WORKS:				
CIVIL WORKS AND MISCELLANEOUS SERVICES:				
Furlough Pay and Allowances of Officers in the Public Works Department			68,964	
Sundry Items			3,898	
			72,862	
Stores for India			7,191	
				80,053
MILITARY SERVICES:				
ARMY—EFFECTIVE:		£		
Payments to War Office in respect of British Forces serving in India		901,498		
Furlough Allowances and Pay during Voyage of British Forces serving in India		144,211		
Furlough Allowances of Officers of the Indian Service		354,287		
Indian Troop Service		327,388		
Passage of Officers and others not charged to Indian Troop Service		5,662		
Purchase of Horses, Mules, and Donkeys		12,170		
Miscellaneous		35,326		
		1,780,542		
Stores for India		604,554		
			2,385,096	
ARMY—NON-EFFECTIVE:				
Payments to War Office for Retired Pay, &c., of British Forces for service in India		822,450		
Pay of Non-effective Colonels of Royal Artillery		12,910		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service		1,476,753		
Miscellaneous Pensions, &c.		95,323		
Indian Military Service Family Pensions		61,940		
			2,469,376	
MARINE—EFFECTIVE:				
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.		100,094		
Royal Indian Marine Furlough Pay		8,099		
Sundry Items		1,931		
		110,124		
Stores for India		98,691		
			208,815	
MARINE—NON-EFFECTIVE:				
Royal Indian Marine Retired Pay		18,468		
Indian Navy Retired Pay		5,151		
			23,619	
MILITARY WORKS: Stores for India			41,067	
SPECIAL DEFENCES (1902): Stores for India			12,444	
				5,140,417
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE			£	18,927,783

EXPENDITURE NOT CHARGED TO REVENUE.

			£
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:			
STATE RAILWAYS:	£	£	
Stores for India, 3,267,027*l*. Other Payments, 21,132*l*.	3,288,159		
Payments to the Burma Railways Company for construction of State Extensions	41,368		
		3,329,527	
IRRIGATION WORKS: Stores for India		59,866	
			3,389,393
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES:			
For the redemption of 65,016*l*. 6*s*. 5*d*. Madras Railway Annuity by the issue to Annuitants of fully paid up Share Capital of the Madras and Southern Mahratta Railway Company			1,500,000
Carried forward		£	23,817,176

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

		£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)		601,734

RECEIPTS—*continued.*

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

	Subscribed Capital.	Transfer Fees and Miscellaneous Refunds.	
	£	£	
Assam-Bengal Railway	—	803	
Bengal-Nagpur Railway	—	45	
Burma Railways	1,020,000	305	
Indian Midland Railway	—	39	
Madras and Southern Mahratta Railway	—	416	
Ditto ditto (Share Capital issued in exchange for portion of Madras Railway Annuity)	1,500,000	—	
Rohilkund and Kumaon Railway	—	202	
	2,520,000	1,810	2,521,810

DEBT.

PERMANENT DEBT INCURRED:			
India 3½ per Cent. Stock:	£	£	
Balance of Loan of 5,000,000*l.* issued in January 1908	867,053		
Receipt in respect of Loan of 7,500,000*l.* issued in February 1909	4,475,000		
		5,342,053	
TEMPORARY DEBT INCURRED:			
Temporary Loans on security of India Bills		6,000,000	
			11,342,053

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES		164,233	
MISCELLANEOUS DEPOSITS:			
Gold Standard Reserve:			
Bills of Exchange and Telegraphic Transfers on India appropriated for investment	1,491,487		
Proceeds of the sale of Securities	7,568,926		
Treasury Bills paid off	75,000		
Dividends on Investments	281,677		
	9,417,090		
Paper Currency Reserve: Cost price of Exchequer Bonds repaid or sold	463,910		
Unclaimed Dividends repaid by the Madras Railway Company in consequence of the purchase of the Undertaking by the State	2,350		
		9,883,350	
			10,047,583

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Repayments by His Majesty's Treasury and other Public Departments, in respect of			
Expenditure incurred in India in connection with the Somaliland Expedition	24		
Expenditure incurred in India in connection with the China Expeditionary Force	44,361		
Expenditure incurred in India in connection with the War in South Africa	133		
Postal and Money Order transactions (receipts in excess of payments)	182,110		
Advances in India on account of Emigration of Coolies and supplies to His Majesty's Ships on the East India Station, Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	283,240		
		509,868	
Estates remitted from India by Administrators General by means of Bills on London		82,480	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	840		
Bombay Baroda and Central India Railway Company:	£		
On account of Debenture Stock	959,364		
Transfer fees and miscellaneous refunds	1,490		
	960,854		
East Indian Railway Company:			
On account of Debenture Stock	2,360,303		
Transfer fees and miscellaneous refunds	1,240		
	2,361,543		
Great Indian Peninsula Railway Company:			
On account of Debenture Stock	958,880		
Transfer fees and miscellaneous refunds	1,308		
	960,188		
Madras and Southern Mahratta Railway—Madras Section (1st April to 30th June):			
Miscellaneous refunds	782		
South Indian Railway Company: Transfer fees and miscellaneous refunds	568		
		4,284,775	
Miscellaneous receipts		3,892	
Gold received from India		239,950	
Paper Currency Reserve: Withdrawals in London against corresponding payments into Reserve in India		2,205,000	
Bills of Exchange and Telegraphic Transfers on India. (*See also* under "Gold Standard Reserve")		12,423,939	
			19,699,904
TOTAL RECEIPTS			44,213,084
BALANCE, 1st April 1908 (including 1,131,223*l.* on account of the Gold Standard Reserve)			5,738,489
		£	49,951,573

India Office,
10th May 1909.

* *See* Note on opposite page.

For Statement showing New or Increased Salaries or Pensions

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued*.

		£
Brought forward		23,817,176

DISBURSEMENTS—*continued*.

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

	Discharge of Debentures.	Stores, Establishment Charges, &c.	
	£	£	
Assam-Bengal Railway	—	119,600	
Bengal-Nagpur Railway	664	396,224	
Burma Railways	—	251,805	
Indian Midland Railway	5,000	2,388	
Madras and Southern Mahratta Railway	3,050	402,642	
Rohilkund and Kumaon Railway	—	48,117	
Madras Railway (in respect of the Accounts for Half-year to 31st December 1907)	—	512	
	8,714	1,221,288	1,229,952

DEBT.

PERMANENT DEBT DISCHARGED:	£	
Bombay Baroda and Central India Railway Debentures	865,800	
TEMPORARY DEBT DISCHARGED:		
Temporary Loans on security of India Bills	1,000,000	
		1,865,800

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE		14,674	
MISCELLANEOUS DEPOSITS:			
Gold Standard Reserve:	£		
Investments in British Funds and Colonial Treasury Bills	2,020,495		
Payments in respect of Bills on London	8,058,000		
		10,078,495	
Paper Currency Reserve: Investments in Consols		463,910	
Portion of Outstanding Interest repaid by Railway Companies on the purchase of their Undertakings by the State, claimed during the year by the persons entitled thereto		36	
			10,557,115

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Payments to His Majesty's Treasury and other Public Departments on account of Little Basses Light Vessel Dues, &c.		18,354	
Family Remittances, Remittances by Administrators General, &c.		101,112	
	£		
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	61,136		
Bombay Baroda and Central India Railway Company: Ditto	440,575		
East Indian Railway Company:			
Advances for purchase of Stores, &c. 1,201,373			
Rental paid to South Behar Railway Company 30,000			
	1,231,373		
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.	1,101,352		
Madras and Southern Mahratta Railway—Madras Section (1st April to 30th June):			
Advances for purchase of Stores, &c.	107,784		
Rajputana-Malwa Railway: Advances for purchase of Stores, &c.	245,985		
South Indian Railway Company:			
For discharge of Debentures 6,250			
Advances for purchase of Stores, &c. 202,104			
	208,354		
		3,396,559	
Burma Railways Company:			
Special payment, in lieu of a Share of Surplus Profits, to holders of New Capital Stock issued in 1908		5,544	
Madras and Southern Mahratta Railway:			
Special payment in respect of the Company's Share of Net Earnings: Half-year to 30th June 1908		46,362	
Madras Railway Company:			
Special payment in respect of the Company's share of Surplus Profits in 1902 and 1906		12,176	
Stores chargeable to Provincial and Local Funds, and to Native States		365,757	
Nickel for coinage purposes		3,551	
Miscellaneous payments to be brought to charge or recovered in India		78,513	
			4,027,928
TOTAL DISBURSEMENTS			41,497,971
BALANCE, 31st March 1909 (including 469,818*l.* on account of the Gold Standard Reserve)			8,453,602
		£	49,951,573

WALTER BADOCK, *Accountant-General*.

* Receipts from, and advances to, the Bengal and North-Western, the Bombay Baroda and Central India (for main line purposes and on account of the Rajputana-Malwa Railway), the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as remittances, as are also advances to the Madras and Southern Mahratta Railway for the working of the Madras section.

created or granted within the year 1908–09, *see* pages 60 and 61.

No. 8.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1908; the Debt and Interest created in the Year ended the 31st March 1909; of Debt, the Annual Interest thereon, and the Indian Railway Annuities, on the

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31st MARCH 1908.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	69,785,487 10 3	3½	2,442,492 1 4
India 3 per Cent. Stock	66,724,530 9 9	3	2,001,735 18 4
India 2½ per Cent. Stock	11,892,266 12 3	2½	297,305 3 4
India Bills	1,000,000 0 0	Various	*20,817 16 3
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Bombay Baroda and Central India Railway Debentures	67,000 0 0	3½	2,512 10 0
Ditto ditto	798,800 0 0	3½	27,958 0 0
Ditto ditto	175,000 0 0	3¼	5,687 10 0
Ditto ditto	100,600 0 0	3	3,018 0 0
Madras Railway Debentures	275,000 0 0	3½	10,312 10 0
Ditto ditto	575,000 0 0	3½	20,125 0 0
Ditto ditto	780,100 0 0	3¼	25,353 5 0
Ditto ditto	380,000 0 0	3	11,400 0 0
	157,464,490 12 3		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1908	157,481,074 9 0	—	5,074,451 12 0
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956 (created for the purchase of the line)	—	—	553,397 12 0
TOTAL Indian Railway Annuities on 31st March 1908	—	—	3,422,663 9 9
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1908	157,481,074 9 0	—	8,497,115 1 9
DEBT CREATED IN THE YEAR 1908-09.			
Debt bearing Interest:			
India 3½ per Cent. Stock: Balance of Loan of 5,000,000*l.* issued in January 1908	867,052 10 9	3½	30,346 16 9
Ditto Portion of Loan of 7,500,000*l.* issued in February 1909	4,677,700 0 0	3½	163,719 10 0
India Bills	6,000,000 0 0	Various	*175,651 13 4
DEBT, and Annual Interest thereon, created in the Year ended 31st March 1909	11,544,752 10 9		369,718 0 1
£	169,025,826 19 9	—	8,866,833 1 10

* This is the *actual* amount of Discount on the issue of the Bills.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest and Annuity reduced in that Year; and the Total Amount 31st March 1909; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT AND ANNUITIES REDUCED IN THE YEAR 1908-09.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (a)	158,986 19 6	3½	5,564 10 11
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds	27,670 14 9	3½	968 9 6
India Bills, paid off	1,000,000 0 0	Various	*20,817 16 3
Bombay Baroda and Central India Railway Debentures, paid off	67,000 0 0	3¼	2,512 10 9
Ditto ditto paid off	798,800 0 0	3½	27,958 0 0
	2,052,457 14 3		57,821 6 8
Indian Railway Annuities.			
Madras Railway: Portion of Annuity terminating in 1956, surrendered in exchange for Capital Stock of the Madras and Southern Mahratta Railway Company	—	—	65,016 6 5
DEBT, and Annual Interest thereon, and Annuity reduced in the Year ended 31st March 1909	2,052,457 14 3	—	122,837 13 1
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1909.†			
Debt bearing Interest:			
India 3½ per Cent. Stock	75,143,582 6 9	3½	2,630,025 7 8
India 3 per Cent. Stock	66,724,536 9 9	3	2,001,735 18 4
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
India Bills	6,000,000 0 0	Various	‡175,651 13 4
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Bombay Baroda and Central India Railway Debentures	175,000 0 0	3½	5,687 10 0
Ditto ditto	100,600 0 0	3	3,018 0 0
Madras Railway Debentures	275,000 0 0	3½	10,312 10 0
Ditto ditto	575,000 0 0	3½	20,125 0 0
Ditto ditto	780,100 0 0	3¼	25,353 5 0
Ditto ditto	380,000 0 0	3	11,400 0 0
	166,956,785 3 9		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1909	166,973,369 5 6	—	5,386,348 5 5
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,288,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	468,381 5 7
TOTAL Indian Railway Annuities on 31st March 1909	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1909	166,973,369 5 6	—	8,743,995 8 9
£	169,025,826 19 9	—	8,866,833 1 10

* This is the actual amount of Discount on the issue of *six months'* Bills dated 12th October 1907; not the *Annual* Interest.
† For Analysis, *see* following page. ‡ *See* Note relating to Bills on opposite page.

No. 8.—Account showing the Total Amount of Indian Debt raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1909.

	Capital of Debt.			Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities
Debt, exclusive of that incurred for Railways shown under heads below:	£ s. d.	£ s. d.		£ s. d.
Bearing Interest:				
India 3½ per Cent. Stock	48,754,419 6 9		3½	1,706,404 7 3
India 3 per Cent. Stock	26,306,310 18 0		3	789,189 6 6
India 2½ per Cent. Stock	11,151,558 10 11		2½	278,788 19 5
India Bills	4,500,000 0 0		Various.	† 129,502 0 0
	90,712,279 15 8			
Not bearing Interest:				
India 5 per Cent. Stock	2,305 1 9			
India 4 per Cent. Stock	7,278 15 0			
		*20,728,863 12 5	–	2,903,884 13 0
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 3½ per Cent. Stock	11,654,997 3 0		3½	407,924 18 0
India 3 per Cent. Stock	9,046,988 14 9		3	271,409 13 3
India Bills	1,500,000 0 0		Various.	† 46,149 13 4
		22,201,985 17 9	–	725,484 4 7
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	8,716,682 14 0		3½	305,083 17 11
India 3 per Cent. Stock	240,771 3 8		3	7,223 2 9
East Indian Railway Debenture Stock	1,435,650 0 0		4½	64,604 5 0
		10,393,103 17 8	–	376,911 5 8
Annuity:				
Annuity terminating in 1953			–	850,537 18 10
Interest in lieu of Deferred Annuity			–	262,000 0 0
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,489,449 4 6
Debt bearing Interest:				
India 3½ per Cent. Stock	500,065 2 0		3½	17,502 5 7
India 3 per Cent. Stock	228 9 1		3	6 17 1
Eastern Bengal Railway Debenture Stock	348,666 0 0		4	13,946 12 8
		848,959 11 1	–	31,455 15 5
Annuity:				
Annuity terminating in 1957			–	116,850 14 9
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				145,306 10 2
Debt bearing Interest:				
India 3½ per Cent. Stock	4,041,056 13 0		3½	141,436 19 8
India 3 per Cent. Stock	‡ —16,553 8 8		3	— 496 12 1
		4,024,503 4 4	–	140,940 7 7
Annuity:				
Annuity terminating in 1958			–	371,361 3 7
Debt incurred in respect of the Oude and Rohilkund Railway.				512,301 11 2
Bearing Interest:				
India 3½ per Cent. Stock	§ — 46,332 9 0		3½	— 1,621 12 0
India 3 per Cent. Stock	10,333,027 16 9		3	309,990 16 8
India 2½ per Cent. Stock	435,702 5 8		2½	10,892 11 2
		10,722,397 13 5	–	319,261 15 1
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,936,222 14 6		3	119,886 13 3
India 2½ per Cent. Stock	304,945 15 8		2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0		4½	19,125 0 0
		4,726,168 10 2	–	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8		3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 8		4	108,058 0 0
		5,964,666 9 8	–	205,954 9 11
Annuity:				
Annuity terminating in 1948			–	1,268,516 0 7
				1,474,470 10 6
Carried forward		149,610,648 16 6		7,719,793 15 7

* Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account and under Irrigation. *See* Account No. 7, page 55.
† This is the *actual* amount of Discount on the issue of the Bills.
‡ The Sinking Fund to redeem Debt issued in lieu of Annuity has been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.
§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Brought forward		149,610,648 16 6		7,719,793 15 7
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock		512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	1,385,584 18 11		3½	48,495 9 6
India 3 per Cent. Stock	10,381,612 11 7		3	326,448 7 7
Bombay Baroda and Central India Railway Debentures	175,000 0 0		3½	5,687 10 0
Ditto ditto	100,600 0 0		3	3,016 0 0
		12,542,797 10 6	—	383,649 7 1
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	137,117 18 1		3½	4,799 2 6
Madras Railway Debentures	275,000 0 0		3½	10,312 10 0
Ditto ditto	575,000 0 0		3½	20,125 0 0
Ditto ditto	780,100 0 0		3½	25,353 5 0
Ditto ditto	380,000 0 0		3	11,400 0 0
		2,147,217 18 1	—	71,989 17 6
Annuity:				
Annuity terminating in 1956			—	488,381 5 7
				560,371 3 1
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent Stock		2,160,545 2 1	3	64,816 7 1
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1909 £		166,973,389 5 6	—	8,743,995 8 9

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1908.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent. Stock	62,271,353 5 3	3,354,505 12 3
India 3 per Cent. Stock	64,668,411 0 9	2,056,119 8 11
India 2½ per Cent. Stock	11,675,717 16 8	216,488 15 7
£	138,615,482 2 8	5,627,113 16 9

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1908:		
Sterling Debt:		
On 138,615,482*l.* 2*s.* 8*d.* India Stocks, at 300*l.* per million	41,584 12 10	
„ 5,000,000*l.* India 3½ per Cent. Stock, issued during the year, at 300*l.* per million a year, for 260 days	1,065 11 5	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
Issue of 5,000,000*l.* India 3½ per Cent. Stock at 1,250*l.* per million	6,250 0 0	
Issue, &c., of 6,000,000*l.* India Bills, at 200*l.* per million	1,200 0 0	
		51,573 8 8
Rupee debt:		
Rs. 149,549,541 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	114 1 10	
		8,114 1 10
		59,687 10 6
BANK OF IRELAND.		
Charge for Management for the Year 1908:		
On 5,627,113*l.* 16*s.* 9*d.* India Stocks, at 360*l.* per million		2,025 15 0
	£	61,713 5 6

WALTER BADOCK,
Accountant-General.

No. 9.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1908 and 31st March 1909 (*see* the Government of India Act, 1858, Sec. 53).

SALARIES.	Increase or Decrease in 1909–10. Increase.	Decrease.
	£	£
Correspondence Department: Clerk specially attached.—Salary 350*l.*, rising by 15*l.* annually to 500*l.* In lieu of Salary 4½ guineas a week, rising by half a guinea a week triennially to 6 guineas a week	49	—
India Store Depôt: Supervisors, Second Grade.—Salary 250*l.*, rising by 10*l.* annually to 300*l.*, and then by 15*l.* annually to 400*l.* In lieu of Salary 250*l.*, rising by 10*l.* annually to 400*l.*	26	—
Chemist.—Salary 250*l.*, rising by 15*l.* annually to 400*l.* Two Assistant Chemists, one, Salary 150*l.*, rising by 10*l.* annually to 250*l.*, and one, Salary 70*l.*, rising by 7*l.* 10*s.* annually to 400*l.*, and then by 10*l.* annually to 150*l.*	470	—
One additional Second Class Clerk, who will be absorbed on the occurrence of a vacancy in the Library.—Salary 70*l.*, rising by 7*l.* 10*s.* annually to 130*l.*, then by 10*l.* annually to 200*l.*, and then by 10*l.* annually to 300*l.*	38	—
Two additional Messengers, Second Class.—Salary 80*l.*, rising by 2*l.* annually to 100*l.*	162	—
One additional Staff Clerk.—Salary 350*l.*, rising by 15*l.* annually to 500*l.* In lieu of Senior Clerk, Funds Department, Salary 500*l.*, rising by 20*l.* annually to 700*l.*	—	146
Increase arising from periodical increments	2,685	—
Net decrease consequent on appointments abolished, vacancies, retirements, &c.	—	3,094
£	3,421	3,240
NET INCREASE, as shown on page 62	£ 181	

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1909–10.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Ceased.
		Years.	*Years.*	£ s. d.		£ s. d.	£ s. d.
SUPERANNUATION ALLOWANCES.							
Baden, Edmund	Senior Inspector, India Audit Office	—	—	—	Death	—	520 0 0
Benthall, William Henry	Assistant, Public Works Department	—	—	—	Ditto	—	452 0 0
Burne, Major-General Sir Owen Tudor, G.C.I.E., K.C.S.I.	Secretary, Political and Secret Department, and thereafter Member of the Council of India.	—	—	—	Ditto	—	580 0 0
Clarke, Charles	Messenger, First Class	—	—	—	Ditto	—	79 15 0
Cordery, Mrs. Mary Ann	Housekeeper	—	—	—	Ditto	—	49 16 8
St. Quintin, William Astell	Senior Clerk, India Audit Office	—	—	—	Ditto	—	466 13 4
Young, Thomas	Messenger, First Class	—	—	—	Ditto	—	102 12 6
Archer, Frederick	Examiner of Stamps, Stamp Branch, Store Department.	52	18	132 0 0	Superannuation Act, 1887, Section 2.	26 0 0	—
Burnett, Frederick	Ditto	65	18	119 0 0	Age	34 3 4	—
Gaskin, William Samuel Pearce	Ditto	52	16	108 0 0	Ill-health	26 12 10	—
Harridance, Henry	Second Class Clerk, Accountant-General's Department	53	33	350 0 0	Ditto (since dead).	*188 1 4	188 1 4
				Carried forward £		274 17 6	2,438 18 10

* In addition to 4*l.* 8*s.* 8*d.* paid by the British Government in respect of three years' service under that Government.

No. 9.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

DETAILS of INCREASE and DIMINUTION in 1909–10—*continued.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES—*cont.*		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
					Brought forward	274 17 6	2,438 18 10
Holiday, Sir Frederick Charles	Auditor	65	47	1,200 0 0	Age	800 0 0	—
Hutchins, Sir Philip Perceval, K.C.S.I.	Secretary, Judicial and Public Department, and thereafter Member of the Council of India	70	14	1,200 0 0	Expiration of term of office.	280 0 0	—
Teague, George Fletcher	Senior Clerk, Funds Department	65	42	760 0 0	Age	466 13 4	—
Wheeler, Frank	Supplemental Clerk, Store Department	43	20	150 0 0	Superannuation Act 1887, Section 2.	40 0 0	—
White, Thomas	Messenger, First Class	60	28	120 0 0	Age	56 0 0	—
					TOTAL	1,917 10 10	2,438 18 10
					DECREASE	£521 8 0	
COMPENSATION ALLOWANCES.							
Davies, Charles	Assistant to the Accountant-General	—	—	—	Death	—	575 0 0
Pakeman, Thomas Charles	Senior Clerk, Accountant-General's Department	—	—	—	Ditto	—	537 10 0
Read, John	Junior Clerk, ditto	—	—	—	Ditto	—	325 12 0
Keith, Stanley	Staff Clerk, Correspondence Department	53	35	500 0 0	Re-organization.	291 13 4	—
					TOTAL	291 13 4	1,438 2 0
					DECREASE	£1,146 8 8	
COMPASSIONATE ALLOWANCES.							
Bushell, Alfred	First Class Foreman, India Store Depôt	—	—	—	Death	—	65 0 0
Green, Mayes	Messenger, Second Class	—	—	—	Ditto	—	18 4 0
Walsh, George	Labourer, India Store Depôt	—	—	—	Ditto	—	26 0 0
Wood, Edward	Clerk to the Assistant Military Secretary for Indian Affairs at the Horse Guards	—	—	—	Ditto	—	210 0 0
Coffey, John	Labourer, India Store Depôt	61	41	29*s.* 6*d.* a week.	Age	51 5 6	—
Hartle, Henry	Third Class Foreman, India Store Depôt	65	25	34*s.* a week	Ditto	36 18 8	—
					TOTAL	88 4 2	319 4 0
					DECREASE	£230 19 10	
					TOTAL DECREASE	£1,898 16 6	

Annual Amount of Pensions for the Year 1909–10, including the portions which have been commuted.

	1909–10.	1908–09.	Increase.	Decrease.
	£	£	£	£
Superannuation allowances	30,158	30,679	—	521
Compensation allowances	9,644	10,790	—	1,146
Compassionate allowances	2,149	2,380	—	231
£	41,951	43,849	—	1,898
TOTAL DECREASE				£1,898

WALTER BADOCK,
Accountant-General.

No. 10.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* and ESTIMATE of the AMOUNT required in the Year ending 31st March 1910, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

		1909-10.	1908-09.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		142,474	142,396	78	—
WAGES OF ARTIFICERS AND LABOURERS, STORE DEPÔT		12,948	12,845	103	—
CONTINGENCIES OF THE STORE DEPÔT		11,800	11,100	700	—
ADDITIONAL BUILDINGS AT THE STORE DEPÔT		5,000	12,000	—	7,000
LAW CHARGES		900	300	600	—
POSTAGE OF DESPATCHES TO INDIA		400	400	—	—
TELEGRAMS TO INDIA		2,900	3,000	—	100
OFFICE CONTINGENCIES		15,200	15,200	—	—
STATIONERY, PRINTING, AND BOOKBINDING		8,000	7,800	200	—
OFFICE OF AUDITOR.					
SALARIES		6,395	6,717	—	322
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	206,017	211,758	1,681	7,422
		NET DECREASE			£5,741
SUPERANNUATION AND RETIRED ALLOWANCES	£	*41,951	*43,849	—	1,898

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers, 1908-09.	Numbers, 1909-10.		1909-10.	1908-09.	INCREASE.	DECREASE.
			£	£	£	£
17	17	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and Members of Council	24,600	24,672	—	72
59	58	Correspondence Department	31,678	31,475	203	—
7	7	Funds Department	2,092	2,857	—	855
54	55	Accountant-General's Department	18,844	18,406	438	—
66	67	Registry and Record Department	11,855	11,658	197	—
22	22	Miscellaneous Officers, &c.	11,765	11,701	64	—
55	57	Office Keepers and Messengers	6,082	5,897	185	—
34	34	Housekeeper, Housemaids, and Charwomen	1,382	1,382	—	—
21	23	Artificers and Labourers employed at the India Office	2,171	1,975	196	—
136	137	Store Department: Salaries.—India Office Branch, Branch at the India Store Depôt, and Stamp Branch	32,095	32,373	—	278
471	477		142,474	142,396	1,283	1,205
183	183	Wages.—Artificers, Labourers, Fire Watchmen, and Charwoman employed at the Store Depôt; Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	12,948	12,845	103	—
654	660		£ 155,422	155,241	1,386	1,205
				NET INCREASE		£181

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Details of the Foregoing.

Numbers, 1908-09.	Numbers, 1909-10.	Salaries, Wages, and Allowances.	Salary of Office. Minimum.	Annual Increment.	Maximum.	1909-10.	1908-09.
		Secretary of State, &c.	£	£	£	£	£
1	1	Secretary of State	—	—	—	5,000	5,000
1	1	Permanent Under Secretary of State(1)	—	—	—	2,500	2,500
1	1	Parliamentary Under Secretary of State	—	—	—	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	—	—	—	1,200	1,200
13	13	Members of Council (2)	—	7 receive 1,200*l.* each 6 receive 1,000*l.* each		14,400	14,472
17	17				£	24,600	24,672

(1) Receives a personal allowance of 500*l.*

(2) Six also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Military Pension of 1,900*l.* a year and a Good Service Pension of 100*l.* a year; and one, Indian Military Pay of 700*l.* a year.

		Correspondence Department (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).					
6	6	Secretaries (1)	—	each 1,200*l.*		7,200	7,200
6	6	Assistants (2)	800	50	1,000	5,962	5,861
8	8	Senior Clerks (3)	600	25	800	5,804	5,604
1	1	Clerk specially attached to the Political and Secret Department	700	25	800	800	800
9	9	Junior Clerks (4)	200	20	600	3,283	3,164
1	1	Political Aide-de-Camp to the Secretary of State (5)	—	—	—	800	800
4	3	Staff Clerks	350	15	500	1,309	1,764
1	1	Clerk for Special Duties	—	—	—	400	400
3	3	Second Class Clerks, Higher Grade (6)	250	10	350	932	902
13	13	Second Class Clerks (7)	70	7*l.* 10*s.* 10 10	130 200 300	2,401	2,286
1	1	Clerk specially attached	350	15	500	369	329
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department (8)	—	—	—	575	575
3	3	Clerks	One 320 One 250 One 150	20 10 15 7*l.* 10*s.* 10	700 350 450 130 350	1,442	1,403
1	1	Second Class Clerk, Higher Grade	250	10	350	260	250
1	1	Second Class Clerk	70	7*l.* 10*s.* 10 10	130 200 300	141	131
59	58				£	31,678	31,475

(1) One also receives Indian Military Pay at 900*l.* a year, and a Good Service Pension of 100*l.* a year; and two receive Indian Civil Service Annuities of 1,000*l.* each.

(2) One receives an extra allowance of 100*l.*

(3) One also receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c."); and one receives 50*l.* as Editor of Telegraph Codes.

(4) One receives 150*l.* as Assistant Private Secretary and Précis Writer to the Secretary of State; two receive 150*l.* each as Private Secretaries to the Under Secretaries of State; one receives 50*l.* as Resident Clerk; and one, 50*l.* as Reading Clerk to Council.

(5) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Also receives an Indian Military Pension of 700*l.* a year.

(6) One receives 50*l.* a year as Resident Clerk; and one receives an extra allowance of 100*l.* as Shorthand Writer to the Secretary of State.

(7) One receives 50*l.* a year for compiling a portion of the "India Office List," and one receives an extra allowance of 25*l.*

(8) Salary of Office, 1,100*l.* (to present incumbent) *less* Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1908–09.	Numbers. 1909–10.	Salaries, Wages, and Allowances —*continued.*	Salary of Office. Minimum.	Annual Increment.	Maximum.	1909–10.	1908–09.
		Funds Department.	£	£	£	£	£
1	1	Director of Funds	800	50	1,000	709(1)	1,000
1	—	*Senior Clerk*	500	20	700	—	700
—	1	Staff Clerk	350	15	500	354	—
3	2	Second Class Clerks, Higher Grade	250	10	350	606	919
2	3	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	333	238
7	7				£	2,002	2,857

(1) On the retirement of the Director of Funds in December 1909 the post held by him will be abolished and a slight alteration will be made in the Staff of the Accountant-General's Department.

		Accountant-General's Department.					
1	1	Accountant-General	—	—	—	1,200	1,200
1	1	Deputy Accountant-General	800	25	1,000	862	834
5	5	Senior Clerks(1)	500	20	700	3,725	3,685
2	2	Redundant Senior Clerks	500	20	700	1,135	1,094
6	6	Junior Clerks(2)	150	15 20	300 500	2,322	2,255
5	6	Staff Clerks	350	15	500	2,602	2,162
14	12	Second Class Clerks, Higher Grade	250	10	350	4,030	4,660
19	21	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	2,818	2,366
1	1	Keeper of Records	120	3	150	150	150
54	55				£	18,844	18,406

(1) Four receive extra allowances, one of 100*l.*, and three of 50*l.* each.
(2) One receives 50*l.* for compiling a portion of the "India Office List."

		Registry and Record Department.					
1	1	Registrar and Superintendent of Records	—	—	—	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records	550	15	700	572	557
4	4	Staff Clerks	350	15	500	1,834	1,789
4	3	Second Class Clerks, Higher Grade	250	10	350	971	1,291
27	28	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	3,969	3,646
2	2	Clerks specially attached(1)	One at 350 One at 4*l.* 14*s.* 6*d.* a week.	15 10/6 a week (triennially)	500 6*l.* 6*s.* a week.	750	735
4	4	Supplemental Clerks	124	2*l.* 10*s.* 10*s.* 6*d.* a week (triennially).	150 250	844	791
1	1	Keeper of Records	150	5	200	200	200
1	1	Keeper of Geographical Records	100	5	200	200	200
1	1	Record Keeper, Military Department	120	3	150	150	140
14	14	Typists — 1 Chief Superintendent	—	—	40*s.* a week		
		1 Superintendent	—	—	35*s.* a week		
		12 Typists(2)	20*s.* a week.	2*s.* a week	26*s.* a week	1,054	1,012
			and in the case of 3 to		31*s.* a week.		
2	2	*Hectographists	15*s.* a week	2*s.* a week after first two years.	21*s.* a week	94	108
4	5	*Boy Clerks	15*s.* to 19*s.* a week			217	180
66	67				£	11,855	11,658

(1) One receives 50*l.* as Assistant Editor of Telegraph Codes.
(2) Four receive 2*s.* a week extra as Examiners.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.			SALARY OF OFFICE.				
1908–09.	1909–10.		Minimum.	Annual Increment.	Maximum.	1909–10.	1908–09.
		SALARIES, WAGES, AND ALLOWANCES —*continued.*					
		MISCELLANEOUS OFFICERS, &c.	£	£	£	£	£
—(1)	—(1)	Private Secretary to the Secretary of State	—	—	—	300	300
1	1	Government Director of Indian Railway Companies(2)	—	—	—	1,000	1,000
1	1	Deputy Government Director of Indian Railway Companies	—	—	—	700	700
1	1	Librarian	—	—	—	600	600
1	1	Assistant Librarian	—	—	—	350	350
1	1	Second Class Clerk, Higher Grade, employed in the Library	250	10	350	350	350
—	1	Second Class Clerk, employed in the Library	70	7*l.* 10*s.* 10 10	130 200 300	74	—
1	—	**Boy Clerk employed in the Library*	*15s. to 19s. a week*			—	*36*
1	1	President of the Medical Board for the examination of Officers of the Indian Services(3)	—	—	—	800	800
1	1	*Member of the Medical Board(4)	—	—	—	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State(5)	—	—	—	1,200	1,200
1	1	Assistant Solicitor	600	25	800	800	794
1	1	Clerk, Legal Adviser and Solicitor's Department	200	10	300	286	276
1	1	*Inspector of Military Equipment and Clothing(6)	—	—	—	500	500
1	1	Assistant to the Inspector of Military Equipment and Clothing	250	10	450	405	395
1	1	Actuary	600	25	800	800	800
1	1	*Computing Clerk to the Actuary	—	—	—	250	250
1	1	Surveyor and Clerk of the Works	300	10	400	400	400
1	1	Assistant to Surveyor and Clerk of the Works	180	10	250	250	250
1	1	*Ordnance Consulting Officer for India	—	—	—	1,000	1,000
1	1	*Assistant to Ordnance Consulting Officer for India	—	—	—	500	500
2	2	*Officers of the Indian Army attached to the General Staff, War Office(7)		each 100		200	200
1	1	*Staff Officer attached to the Military Department	—	—	—	700	700
22	22				£	11,765	11,701

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.
(2) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.
(3) Also receives an Indian Medical Pension of 950*l.* a year.
(4) Also receives an Indian Medical Pension of 500*l.* a year.
(5) Also receives an Indian Judicial Pension of 1,200*l.* a year.
(6) Also receives a pension of 2*l.* a day granted for service in the British Army.
(7) In addition one receives 650*l.* a year and the other 500*l.* a year from the War Office.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1908–09.	Numbers. 1909–10.		Salary of Office. Minimum.	Annual Increment.	Maximum.	1909–10.	1908–09.
		Salaries, Wages, and Allowances —*continued.*					
		Office Keepers and Messengers.	£	£	£	£	£
1	1	Head Office Keeper	200	5	250	250	250
			With apartments		—		
1	1	Second Office Keeper	With apartments		—	150	150
1	1	Third Office Keeper			140	166	166
			In lieu of apartments		26		
20	20	Messengers, First Class (with uniform) (1)	105	2*l.* 10*s.*	120	2,612	2,604
28	30	Messengers, Second Class (with uniform) (1) (2).	80	2	100	2,794	2,622
4	4	*Boy Messengers	At 1*s.* 6*d.* to 2*s.* 6*d.* a day			110	105
55	*57				£	6,082	5,897
		Housekeeper, Housemaids, and Charwomen.					
1	1	Housekeeper	With apartments		—	80	80
28	28	*Housemaids	40*l.* a year each		—	1,120	1,120
5	5	*Charwomen	14*s.* a week each		—	182	182
34	34				£	1,382	1,382
21	23	*Artificers and Labourers employed at the India Office	At wages varying from 1*l.* 5*s.* to 3*l.* a week			2,171	1,975
		Store Department.					
		India Office Branch.					
1	1	Director General	—	—	—	1,200	1,200
1	1	Deputy Director General	800	25	1,000	823	1,000
3	3	Senior Clerks (1)	500	20	700	1,992	2,400
4	4	Junior Clerks	150	15 20	300 500	611	1,189
1	1	Staff Clerk	350	15	500	474	459
4	4	Second Class Clerks, Higher Grade	250	10	350	1,208	1,178
14	15	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	1,747	1,565
1	—	*Supplemental Clerk*	*115*	*2l. 10s.*	*150*	—	*150*
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	6*l.* 6*s.* a week.	274	246
1	1	Clerk for Railway Stores	200	10	350	218	208
1	1	*Clerk for Ordnance Stores (2)	7*s.* 6*d.* a day	6*d.* a day	10*s.* a day	182	182
1	1	*Boy Clerk	15*s.* to 19*s.* a week			47	44
33	33	Carried forward			£	8,776	9,821

(1) In addition to their salaries, certain Messengers receive the following allowances:—Three 30*l.* each, for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 25*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 10*l.* for mail work; two 10*l.* each for performing the duties of Hall Porter; one 10*l.*, as Messenger in the Library; one 5*l.*, for assisting the Keeper of Records, Registry and Record Department; and one 5*l.* for assisting the Keeper of Records, Accountant-General's Department.

(2) Fifteen also receive pensions varying from 1*s.* 2*d.* to 2*s.* 9*d.* a day, granted for service in the British Army, and three receive pensions varying from 2*s.* 2*d.* a day to 44*l.* 17*s.* a year for service in the Royal Navy.

33	33	Brought forward			£	8,776	9,821
1	1	Clerk for Ordnance Stores (2)	7*s.* 6*d.* a day	6*d.* a day	10*s.* a day	182	182
1	1	Boy Clerk	15*s.* to 19*s.* a week			47	44
1	1	Clerk for Stores Inspection Department	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bombay	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Madras	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Calcutta	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Karachi	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Rangoon	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Cawnpore	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Lahore	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Allahabad	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Agra	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Jubbulpore	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Quetta	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Poona	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Secunderabad	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Ahmednagar	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Ahmedabad	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kirkee	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Dum Dum	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Ambala	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Meerut	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bangalore	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Mian Mir	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Ferozepore	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Rawal Pindi	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Peshawar	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bareilly	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Muttra	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Saugor	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Nasirabad	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kamptee	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Belgaum	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Trichinopoly	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Wellington	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Ootacamund	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kasauli	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Dagshai	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Jutogh	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Abbottabad	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kohat	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bannu	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Dera Ismail Khan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Dera Ghazi Khan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Sialkot	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Jhelum	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Multan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Mooltan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Sukkur	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Hyderabad	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Jacobabad	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Mandalay	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Maymyo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Thayetmyo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Prome	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bassein	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Moulmein	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Myingyan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Pegu	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Toungoo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Akyab	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Sandoway	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Tavoy	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Mergui	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Myitkyina	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bhamo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kyaukpyu	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Port Blair	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Aden	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Perim	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Muscat	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bushire	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Basra	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Baghdad	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Mesopotamia	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Persian Gulf	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Zanzibar	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Mombasa	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Berbera	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Zeila	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Singapore	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Penang	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Malacca	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Hongkong	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Shanghai	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Amoy	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Foochow	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Ningpo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Chefoo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Tientsin	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Newchwang	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Yokohama	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kobe	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Nagasaki	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Hiogo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Moji	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Vancouver	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Victoria	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Sydney	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Melbourne	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Adelaide	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Brisbane	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Perth	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Hobart	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Auckland	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Wellington	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Lyttelton	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Dunedin	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Durban	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Cape Town	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Port Elizabeth	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, East London	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kimberley	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Johannesburg	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Pretoria	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bloemfontein	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Lourenco Marques	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Beira	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Salisbury	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Buluwayo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Mauritius	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Seychelles	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Zomba	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Fort Jameson	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Blantyre	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Port Sudan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Khartoum	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Suakin	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kassala	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Berber	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Wadi Halfa	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Cairo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Alexandria	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Suez	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Port Said	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Ismailia	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Gibraltar	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Malta	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Corfu	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Athens	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Constantinople	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Smyrna	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Salonica	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Trebizond	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Batoum	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Odessa	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Libau	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Archangel	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Hamburg	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bremen	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Antwerp	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Rotterdam	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Amsterdam	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Ostend	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Havre	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Marseilles	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bordeaux	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Lisbon	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Oporto	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Vigo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Cadiz	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Malaga	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Genoa	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Leghorn	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Naples	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Messina	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Palermo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Trieste	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Fiume	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Venice	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Rio de Janeiro	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Buenos Ayres	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Montevideo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Valparaiso	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Callao	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Guayaquil	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Panama	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Colon	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kingston	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Port of Spain	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bridgetown	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Demerara	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Nassau	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Bermuda	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Halifax	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Quebec	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Montreal	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Toronto	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Winnipeg	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Port Arthur	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Fort William	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Calgary	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Edmonton	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Prince Rupert	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Vladivostock	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Nagoya	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Osaka	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Tokio	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Yokkaichi	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Moji	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Hakodate	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Otaru	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Muroran	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kushiro	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Nemuro	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Shimonoseki	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Fusan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Gensan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Chemulpo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Seishin	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Yuki	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Rashin	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Genzan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Chinnampo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Antung	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Dairen	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Port Arthur	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Mukden	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kirin	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Harbin	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Manchuria	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Siberia	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Tsingtau	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kiaochow	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Hankow	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Chungking	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Ichang	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kiukiang	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Nanking	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Wuhu	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Chinkiang	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Soochow	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Wenchow	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Swatow	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Canton	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Pakhoi	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kowloon	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kongmoon	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Wuchow	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Samshui	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Lungchow	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Mengtsz	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Manwyne	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Yunnanfu	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Tengyueh	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Momein	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Batang	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Tachienlu	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Lhasa	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Gyantse	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Yatung	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kashgar	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Yarkand	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Khotan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Aksu	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Urumtsi	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Turfan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Hami	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kuldja	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Chuguchak	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kobdo	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Uliassutai	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Urga	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kalgan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Peking	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Tientsin	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Shanhaikwan	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Newchwang	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Mukden	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kirin	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Harbin	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Manchuria	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Siberia	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Tsingtau	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Kiaochow	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Hankow	200	10	350	218	208
1	1	Clerk for Stores Inspection Department, Ch

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE.			1909–10.	1908–09.
1908–09.	1909–10.		Minimum.	Annual Increment.	Maximum.		
		STORE DEPARTMENT—*continued.*	£	£	£	£	£
33	33	Brought forward	—	—	—	8,776	9,821
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	800	25	1,000	965	940
1	1	Deputy Superintendent (2)	600	20	800	755	735
1	1	Assistant to the Superintendent	—	—	—	550	550
4	4	Supervisors, First Grade (3) (4)	400	15	500	2,020	1,985
1	1	Inspector of Machinery	400	15	500	486	471
6	6	Supervisors, Second Grade (3) (5)	250	10 15	300 400	2,041	1,955
1	1	Second Class Clerk, Higher Grade	250	10	350	265	252
24	24	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	3,046	2,849
1	1	Inspector of Scientific Supplies	300	15	500	361	346
2	2	Assistant Inspectors of Scientific Supplies	200	10	350	459	440
—	1	Chemist	250	15	400	250	—
—	2	Assistant Chemists	One 150 One 70	10 7*l.* 10*s.* 10	250 100 150	220	—
1	1	Surveyor of Shipping	—	—	—	400	400
1	1	Assistant Surveyor of Shipping	200	10	300	297	287
1	1	Custodian of Patterns (3)	150	(7)	250	270	270
1	1	Storeholder	120	5	160	150	145
1	1	Engineer (3)	120	(7)	200	215	215
14	14	Inspectors of Stores (3) (6)	250	10	350	4,719	4,646
17	17	Assistant Inspectors of Stores	150	5 7*l.* 10*s.*	200 250	3,129	3,127
1	1	*Examiner of Surgical Instruments (8)	—	—	—	100	100
1	1	*Examiner of Medical Stores (9)	—	—	—	300	300
1	1	*Medical Attendant on Labourers	—	—	—	100	100
2	2	Messengers (with uniform)	90	2	100	193	191
6	6	*Boy Clerks	15*s.* to 19*s.* a week.			255	261
		Stamp Branch. (Paid through Inland Revenue Department.)					
1	1	Supervisor of Stamps	230	10	320	320	312
1	1	Assistant Supervisor of Stamps	180	7*l.* 10*s.*	220	195	190
1	1	Senior Examiner of Stamps	150	5	165	165	160
11	9	Examiners of Stamps (10)	60	5	145	1,093	1,325
136	137				£	32,095	32,373
6	4	**Artificers and Labourers employed at the Store Depôt.*	—	—	—	359	521
152	155	**Labourers and Fire Watchmen temporarily employed at the Store Depôt.*	—	—	—	11,640	11,360
1	1	**Charwoman temporarily employed at the Store Depôt.*	—	—	—	36	36
24	23	**Examiners and Tellers temporarily employed at the Stamp Branch.*	—	—	—	913	928
183	183				£	12,948	12,845

(1) Also receives a pension of 310*l.* a year granted for service in the Royal Navy.
(2) Also receives an Indian Military Pension of 55*l.* a year.
(3) Extra allowances as follows:—Two Supervisors, First Grade, 50*l.* each; one Supervisor, Second Grade, 25*l.*; two Inspectors of Stores, 50*l.* each; Custodian of Patterns, 20*l.*; and Engineer, 15*l.*
(4) One also receives an Indian Military Pension of 58*l.* a year.
(5) One is styled Assistant Inspector of Machinery.
(6) One also receives a pension of 2*s.* 6*d.* a day granted for service in the British Army.
(7) Rising on report of the Director General.
(8) Also receives an Indian Medical Pension of 292*l.* a year.
(9) Also receives an Indian Medical Pension of 365*l.* a year.
(10) One is entitled to rise to a maximum of 150*l.*

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1909–10.	1908–09.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£	£	£	£
Rates and Taxes	3,000	2,900	100	—
Repairs, Furniture, and Fittings	5,100	5,600	—	500
Coals and Firewood	600	600	—	—
Gas and Electric Lighting; and House Articles	1,100	1,000	100	—
Postage (excluding Postage to India)	1,500	1,400	100	—
Telegrams (excluding Telegrams to India)	100	100	—	—
Travelling Expenses	150	180	—	30
Newspapers, Books, Parliamentary Papers, &c.	800	800	—	—
Advertisements	900	900	—	—
Stamps	120	140	—	20
Postal and Money Orders	240	220	20	—
Messengers' Uniforms	460	330	130	—
Messengers' Allowances for Night Watching	180	180	—	—
Pay of Police	150	150	—	—
Miscellaneous	800	700	100	—
£	15,200	15,200	550	550
NET CHANGE			Nil.	
CONTINGENCIES OF THE STORE DEPÔT.				
Rates	900	900	—	—
Repairs, Furniture, and Fittings	1,800	1,700	100	—
Coal and Coke	400	400	—	—
Gas and Electric Lighting; and House Articles	375	400	—	25
Travelling Expenses of Officers of the Department	3,800	3,900	—	100
Professional Inspection	1,500	1,700	—	200
Carriage of Stores	200	200	—	—
Patterns	70	100	—	30
Advertisements	30	25	5	—
Pay of Police	125	125	—	—
Miscellaneous	800	650	150	—
Inland Revenue Department for superintendence of the supply of Stamps for India	1,800	1,000	800	—
£	11,800	11,100	1,055	355
NET INCREASE			£700	

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1858, sec. 52.

Numbers. 1908–09.	Numbers. 1909–10.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1909–10.	1908–09.
			£	£	£	£	£
1	1	Auditor	—	—	—	1,200	1,200
1	1	Assistant to the Auditor	800	25	1,000	812	869
3	2	Senior Clerks	500	20	700	1,220	1,880
2	3	Junior Clerks(1)	150	15 20	300 500	787	372
3	3	Staff Clerks	One 350 Two 250	15 10	500 400	970	935
10	10	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	1,406	1,461
20	20			—	£	6,395	6,717
		DECREASE				£322	

(1) One receives an extra allowance of 100*l.*

WALTER BADOCK, *Accountant-General.*

EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1909–10.

COMPARED WITH THE RESULTS OF 1908–09.

India Office,
8 June 1910.

RICHMOND RITCHIE,
Under Secretary of State for India.

(*Presented pursuant to the Government of India Act, 1858, Sec. 53.*)

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LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

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BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1908-09.	ESTIMATE,* 1909-10.
	£.	£.
PRINCIPAL HEADS OF REVENUE:		
Land Revenue	19,759,060	21,292,100
Opium	5,884,788	5,532,300
Salt	3,276,159	3,306,600
Stamps	4,344,156	4,551,500
Excise	6,389,628	6,536,200
Provincial Rates	533,595	546,300
Customs	4,832,264	4,912,800
Assessed Taxes	1,553,419	1,565,100
Forest	1,700,894	1,718,700
Registration	436,936	436,100
Tributes from Native States	589,636	596,700
TOTAL £.	49,294,535	50,994,400
INTEREST £.	987,325	1,172,854
POST OFFICE £.	1,825,620	1,904,800
TELEGRAPH £.	978,097	921,894
MINT £.	102,654	103,200
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice:		
Courts	280,117	290,200
Jails	246,234	242,400
Police	158,123	149,700
Ports and Pilotage	139,988	141,600
Education	158,430	164,200
Medical	56,549	57,628
Scientific and other Minor Departments	106,536	103,945
TOTAL £.	1,145,977	1,149,673
MISCELLANEOUS:		
Receipts in aid of Superannuation, &c.	195,011	188,734
Stationery and Printing	95,568	94,100
Exchange	—	42,900
Miscellaneous	285,126	285,665
TOTAL £.	575,705	611,399
RAILWAYS:		
State Railways (Gross Receipts)	26,799,888	28,983,230
Deduct—Working Expenses	*16,592,200*	*16,188,000*
Surplus profits paid to Companies, &c.	*320,889*	*361,700*
Net Receipts	9,886,799	12,433,530
Guaranteed Companies (Net Traffic Receipts)	*—961*	*—100*
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).	72,203	57,387
TOTAL £.	9,958,041	12,490,817
IRRIGATION:		
Major Works:		
Direct Receipts	2,247,624	2,304,400
Portion of Land Revenue due to Irrigation	1,091,044	1,128,100
Minor Works and Navigation	219,334	231,400
TOTAL £.	3,558,002	3,663,900
OTHER PUBLIC WORKS:		
Civil Works £.	287,938	272,300
MILITARY RECEIPTS:		
Army:		
Effective	764,740	846,213
Non-effective	98,199	101,060
Marine	125,448	77,200
Military Works	59,254	70,000
TOTAL £.	1,047,641	1,094,473
TOTAL REVENUE £.	69,761,535	74,379,710

* This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.

and EXPENDITURE for 1909–10, compared with the RESULTS of 1908–09.

HEADS OF EXPENDITURE.	ACCOUNTS, 1908-09.	ESTIMATE,* 1909-10.
	£.	£.
DIRECT DEMANDS ON THE REVENUES:		
Refunds and Drawbacks	265,591	448,300
Assignments and Compensations	1,214,236	1,211,100
Charges in respect of Collection, viz.:		
Land Revenue	3,653,932	3,673,468
Opium (including cost of Production)	1,236,088	1,103,964
Salt (including cost of Production)	343,108	330,373
Stamps	174,038	188,092
Excise	390,552	398,338
Provincial Rates	4,384	5,100
Customs	209,023	217,571
Assessed Taxes	25,568	26,300
Forest	994,158	1,022,541
Registration	231,809	237,800
TOTAL	£. 8,742,481	8,813,545
INTEREST:		
Interest on Debt	8,469,594	8,757,190
Deduct,—Amounts chargeable to Railways	*6,014,748*	*6,117,923*
" Amounts chargeable to Irrigation	*1,017,327*	*1,063,763*
Remainder chargeable on Ordinary Debt	1,437,519	1,575,504
Interest on other Obligations	529,313	546,600
TOTAL	£. 1,966,832	2,122,104
POST OFFICE	£. 1,896,753	1,926,827
TELEGRAPH	£. 1,028,073	1,024,889
MINT	£. 192,129	123,230
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:		
General Administration	1,694,833	1,660,728
Law and Justice:		
Courts	2,753,587	2,763,450
Jails	932,996	888,307
Police	4,196,222	4,244,303
Ports and Pilotage	252,098	269,452
Education	1,682,335	1,706,463
Ecclesiastical	120,982	124,489
Medical	1,017,712	1,024,026
Political	1,007,512	858,050
Scientific and other Minor Departments	831,804	843,504
TOTAL	£. 14,488,681	14,382,772
MISCELLANEOUS CIVIL CHARGES:		
Territorial and Political Pensions	242,765	240,150
Civil Furlough and Absentee Allowances	366,780	398,398
Superannuation Allowances and Pensions	3,058,734	3,091,003
Stationery and Printing	736,728	744,647
Exchange	34,437	—
Miscellaneous	421,979	354,174
TOTAL	£. 4,910,913	4,828,372
FAMINE RELIEF AND INSURANCE:		
Famine Relief	992,079	66,500
Construction of Protective Railways	70	14,800
Construction of Protective Irrigation Works	403,030	478,012
Reduction or Avoidance of Debt	250,000	438,700
TOTAL	£. 1,645,179	998,012
RAILWAY REVENUE ACCOUNT:		
State Railways:—Interest on Debt	5,535,946	5,645,011
Annuities in purchase of Railways	3,268,134	3,357,708
Sinking Funds	159,491	165,208
Interest chargeable against Companies on Advances	478,802	472,012
Interest on Capital deposited by Companies	1,642,196	1,965,975
Guaranteed Companies:—Surplus Profits, Land, and Supervision	12,743	—2,700
Subsidized Companies:—Land, &c.	70,865	53,500
Miscellaneous Railway Expenditure	25,116	38,000
TOTAL	£. 11,200,291	11,636,612
IRRIGATION:		
Major Works:—Working Expenses	1,038,580	1,038,709
Interest on Debt	1,017,327	1,063,763
Minor Works and Navigation	895,263	968,900
TOTAL	£. 2,949,179	3,071,363
OTHER PUBLIC WORKS:		
Construction of Railways charged to Provincial Revenues	415	1,500
Civil Works	4,495,927	4,156,748
TOTAL	£. 4,496,342	4,158,248
MILITARY SERVICES:		
Army: Effective	16,031,102	15,835,718
Non-effective	3,146,164	3,141,208
Marine	476,957	456,009
Military Works	967,362	854,530
Special Defences (1902)	29,044	34,824
TOTAL	£. 20,650,629	20,322,289
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL)	£. 74,166,588	73,308,363
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year	202,158	685,500
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	*869,501*	*2,000*
	667,343	683,500
TOTAL EXPENDITURE CHARGED TO REVENUE	£. 73,499,245	73,991,863
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:		
Capital Outlay on Railways and Irrigation Works:		
State Railways	9,488,168	6,710,293
Irrigation Works	983,489	1,065,963
TOTAL	£. 10,471,657	7,776,256

	ACCOUNTS, 1908-09.	ESTIMATE,* 1909-10.
	£.	£.
Revenue	69,761,535	74,379,710
Expenditure chargeable to Revenue	73,499,245	73,991,863
Surplus(+) Deficit (–) £.	–3,737,710	+ 387,847

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial and Provincial) compared with the

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAR.		BURMA.		
	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	
PRINCIPAL HEADS OF REVENUE:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	17,93,778	18,40,000	1,66,30,891	1,86,00,000	4,09,38,769	4,27,53,000	1
Opium	2	2,000	4,43,567	4,45,000	4,82,293	4,60,000	2
Salt	1,12,44,476	1,14,75,000	–	–	18,90,102	20,24,000	3
Stamps	4,61,739	4,22,000	29,92,479	32,60,000	37,76,057	36,50,000	4
Excise	15,76,540	16,66,000	46,15,846	48,00,000	77,16,814	76,50,000	5
Provincial Rates	52,694	28,000	–	–	–	–	6
Customs	16,728	25,000	1,98,419	2,12,000	1,24,97,547	1,28,47,000	7
Assessed Taxes	21,91,091	25,91,000	5,93,782	5,45,000	18,36,463	18,76,000	8
Forest	4,90,137	5,50,000	20,78,162	21,20,000	92,48,634	92,00,000	9
Registration	21,237	23,000	2,78,272	3,05,000	1,93,356	1,80,000	10
Tributes from Native States	20,65,519	20,38,000	2,47,623	2,35,000	3,49,600	4,02,000	11
TOTAL	1,99,13,941	2,06,02,000	3,00,79,041	3,25,22,000	7,89,91,642	8,10,42,000	12
INTEREST	65,31,375	70,24,000	1,53,823	2,32,000	1,20,759	1,11,000	13
POST OFFICE	2,73,84,300	2,35,72,000	–	–	–	–	14
TELEGRAPH	1,45,60,059	1,37,65,000	–	–	–	–	15
MINT	37,514	36,000	–	–	–	–	16
RECEIPTS BY CIVIL DEPARTMENTS:							
Law and Justice:							
Courts	1,48,093	1,45,000	1,98,857	2,15,000	4,64,220	4,70,000	17
Jails	2,89,071	2,96,000	2,16,060	2,37,000	4,15,792	4,60,000	18
Police	42,597	45,000	23,299	23,000	2,26,996	2,17,000	19
Ports and pilotage	–	–	–	–	4,46,458	4,73,000	20
Education	25,904	24,000	95,541	1,07,000	1,38,208	1,75,000	21
Medical	8,032	8,000	10,834	9,000	60,655	63,000	22
Scientific and other Minor Departments	1,85,575	2,06,000	72,746	86,000	5,281	6,000	23
TOTAL	6,99,272	7,24,000	6,17,337	6,77,000	17,57,610	18,64,000	24
MISCELLANEOUS:							
Receipts in aid of Superannuation, &c.	3,61,926	2,95,000	1,17,406	1,18,000	1,20,038	1,07,000	25
Stationery and Printing	5,34,965	4,71,000	52,917	50,000	55,174	52,000	26
Exchange	–	6,43,000	–	–	–	–	27
Miscellaneous	6,34,281	5,37,000	1,63,024	4,02,000	2,14,844	1,56,000	28
TOTAL	15,31,172	19,46,000	3,33,347	5,70,000	3,90,056	3,15,000	29
RAILWAYS:							
State Railways (Gross Receipts)	40,18,64,328	43,46,42,000	–	–	–	–	30
Deduct—Working Expenses	*24,88,92,040*	*24,27,21,000*	–	–	–	–	31
Surplus Profits paid to Companies, &c.	*48,73,330*	*54,25,000*	–	–	–	–	32
Net Receipts	14,82,48,958	18,64,96,000	–	–	–	–	33
Guaranteed Companies (Net Traffic Receipts)	*14,419*	*1,000*	–	–	–	–	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).	2,39,585	2,07,000	–	–	–	–	35
TOTAL	14,84,74,124	18,67,02,000	–	–	–	–	36
IRRIGATION:							
Major Works: Direct Receipts	–	–	34,638	45,000	5,91,688	10,45,000	37
Portion of Land Revenue due to Irrigation.	–	–	–	–	80,136	1,30,000	38
Minor Works and Navigation	37,402	72,000	21,138	20,000	10,98,434	11,00,000	39
TOTAL	37,402	72,000	55,776	65,000	17,70,258	22,75,000	40
OTHER PUBLIC WORKS:							
Civil Works	97,788	1,13,000	4,32,165	5,67,000	7,24,912	8,57,000	41
MILITARY RECEIPTS:							
Army: Effective	67,56,868	69,18,000	–	–	–	–	42
Non-effective	10,49,702	11,01,000	–	–	–	–	43
Marine	18,81,727	11,58,000	–	–	–	–	44
Military Works	7,52,664	9,13,000	204	–	98,598	1,05,000	45
TOTAL	1,04,40,961	1,00,90,000	204	–	98,598	1,05,000	46
TOTAL REVENUE	22,97,86,908	26,96,46,000	3,16,71,693	3,46,33,000	8,38,53,335	8,60,69,000	47

in each of the PROVINCES of *British India*, and in *England*, for 1909–10,
RESULTS of 1908–09.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1908–09.	1909–10	1908–09.	1909–10.	1908–09.	1909–10.	1908–09.	1909–10.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	PRINCIPAL HEADS OF REVENUE.
1	1,98,62,660	2,00,66,000	2,92,73,443	3,03,00,000	6,39,85,377	6,79,23,000	17,25,34,918	18,14,82,000	Land Revenue.
2	6,68,826	6,30,000	6,42,38,031	6,90,70,000	5,52,953	5,85,000	6,65,85,672	7,11,92,000	Opium.
3	14,76,151	13,50,000	1,12,46,304	1,15,50,000	"	"	2,58,57,040	2,63,99,000	Salt.
4	99,29,968	1,01,50,000	1,55,99,833	1,56,00,000	99,80,583	1,10,00,000	4,27,50,466	4,40,82,000	Stamps.
5	70,35,670	72,24,000	1,70,01,004	1,67,50,000	85,62,248	89,50,000	4,85,10,122	4,89,82,000	Excise.
6	16,66,296	17,10,000	38,10,886	40,35,000	24,27,840	23,85,000	79,57,716	81,58,000	Provincial Rates.
7	1,09,264	1,20,000	2,03,49,447	2,27,74,000	1,71,617	1,70,000	3,32,53,022	3,61,48,000	Customs.
8	11,94,448	12,00,000	57,00,844	55,50,000	23,43,479	22,80,000	1,38,60,104	1,40,42,000	Assessed Taxes.
9	14,46,368	14,78,000	14,84,845	10,00,000	21,75,406	22,50,000	1,66,23,559	1,65,78,000	Forest.
10	9,76,886	9,60,000	14,26,943	13,80,000	5,66,595	6,30,000	34,62,389	34,78,000	Registration.
11	50,200	50,000	34,175	52,000	"	"	28,47,117	27,77,000	Tributes from Native States.
12	4,44,26,737	4,49,38,000	17,00,64,857	17,80,61,000	9,07,65,000	9,61,73,000	43,42,42,118	45,33,38,000	" " TOTAL.
13	1,39,914	1,42,000	17,88,382	19,50,000	13,18,653	17,25,000	1,00,52,908	1,11,84,000	INTEREST.
14	"	"	"	"	"	"	2,73,84,360	2,85,72,000	POST OFFICE.
15	"	"	"	"	"	"	1,45,69,059	1,37,65,000	TELEGRAPH.
16	"	"	"	"	"	"	57,514	36,000	MINT.
									RECEIPTS IN CIVIL DEPARTMENTS:
17	3,72,878	3,87,000	6,39,469	6,12,000	5,24,251	5,95,000	23,47,768	24,24,000	Law and Justice:
18	4,19,947	4,56,000	9,21,281	8,13,000	3,77,098	3,55,000	26,39,249	26,17,000	Courts.
19	1,76,356	1,40,000	1,80,904	1,89,000	86,551	90,000	7,36,703	7,04,000	Jails.
20	8,516	11,000	15,55,871	15,50,000	"	"	20,10,345	20,34,000	Police.
21	2,32,045	2,57,000	7,18,357	5,97,000	2,51,372	2,67,000	14,61,427	14,27,000	Ports and Pilotage.
22	59,879	63,000	2,81,855	2,34,000	35,668	35,000	4,57,325	4,62,000	Education.
23	64,457	47,000	2,86,093	2,83,000	1,45,828	1,36,000	7,59,395	7,64,000	Medical.
									Scientific and other Minor Departments.
24	13,34,078	13,61,000	45,83,745	43,26,000	14,21,168	14,78,000	1,04,13,210	1,04,32,000	" " TOTAL.
									MISCELLANEOUS:
25	83,267	84,000	2,20,698	2,26,000	2,77,039	2,68,000	11,80,374	10,98,000	Receipts in aid of Superannuation, &c.
26	20,304	18,000	1,29,070	1,25,000	2,25,590	2,30,000	19,18,020	9,46,000	Stationery and Printing.
27	"	"	"	"	"	"	"	6,43,000	Exchange.
28	3,40,257	3,27,000	7,07,666	7,10,000	3,35,654	2,96,000	23,95,726	24,28,000	Miscellaneous.
29	4,43,828	4,29,000	10,57,434	10,61,000	8,38,283	7,94,000	45,94,120	51,15,000	" " TOTAL.
									RAILWAYS:
30	99,592	1,02,000	"	"	"	"	40,19,63,920	43,47,44,000	State Railways (Gross Receipts).
31	80,960	99,000	"	"	"	"	24,33,33,000	24,38,20,000	*Deduct*—Working Expenses.
32	"	"	"	"	"	"	48,33,330	54,25,000	Surplus Profits paid to Companies, &c.
33	18,632	3,000	"	"	"	"	14,82,67,590	18,64,99,000	Net Receipts.
34	"	"	"	"	"	"	—14,419	—1,000	Guaranteed Companies (Net Traffic Receipts).
35	"	"	"	"	"	"	2,39,585	2,07,000	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
36	18,632	3,000	"	"	"	"	14,84,92,756	18,67,85,000	" " TOTAL.
									IRRIGATION:
37	"	"	26,33,820	27,03,000	95,97,628	91,34,000	1,28,57,774	1,29,32,000	Major Works: Direct Receipts.
38	"	"	"	"	16,34,249	16,34,000	17,14,385	17,64,000	Portion of Land Revenue due to Irrigation.
39	127	"	6,81,613	6,86,000	1,82,215	1,63,000	20,00,329	20,42,000	Minor Works and Navigation.
40	127	"	33,15,433	33,94,000	1,13,94,092	1,09,31,000	1,65,73,088	1,67,37,000	" " TOTAL.
									OTHER PUBLIC WORKS:
41	2,94,018	3,26,000	5,89,620	5,87,000	3,50,573	3,41,000	24,89,076	22,94,000	Civil Works.
									MILITARY RECEIPTS:
42	"	"	"	"	"	"	67,56,868	69,18,000	Army: Effective.
43	"	"	"	"	"	"	10,49,702	11,01,000	Non-effective.
44	"	"	"	"	"	"	13,81,727	14,59,000	Marine.
45	5,965	7,000	1,500	2,000	580	1,000	8,59,511	10,28,000	Military Works.
46	5,965	7,000	1,500	2,000	580	1,000	1,05,47,808	1,02,05,000	" " TOTAL.
47	4,66,63,299	4,72,06,000	18,14,00,971	18,93,83,000	10,60,99,249	11,14,43,000	67,94,15,955	73,83,80,000	" " " TOTAL REVENUE.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 2.—Account showing the Estimated Revenue (Imperial and Provincial) in each of the

Heads of Revenue.	Brought Forward.		Punjab.		N.W. Frontier Province.		Madras.		Bombay.	
	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	17,25,34,918	18,14,52,000	2,20,88,900	2,36,62,000	22,51,791	23,0 ,000	5,41,24,859	5,52,39,000	4,53,85,430	1
Opium	6,65,85,672	7,11,92,000	1,95,407	4,00,000	18,640	22,000	4,30,030	4,70,000	2,19,42,075	2
Salt	2,58,57,040	2,63,99,000	–	–	–	–	1,06,70,404	1,06,50,000	1,26,64,943	3
Stamps	4,27,50,466	4,40,82,000	46,81,393	49,50,000	4,86,447	5,21,000	1,08,22,572	1,14,40,000	64,21,462	4
Excise	4,85,10,122	4,89,82,000	47,59,938	44,50,000	2,86,548	3,30,000	2,54,42,443	2,70,80,000	1,68,45,360	5
Provincial Rates	79,57,716	81,58,000	37,131	33,000	9,074	4,000	–	–	–	6
Customs	3,32,53,022	3,61,48,000	9,609	8,000	–	–	68,52,070	61,52,000	3,23,69,264	7
Assessed Taxes	1,38,60,104	1,40,42,000	14,74,629	15,00,000	1,33,887	1,35,000	30,29,585	31,00,000	48,03,682	8
Forest	1,66,23,53	1,65,93,000	12,88,792	10,23,000	1,22,782	2,40,000	38,90,919	41,10,000	35,87,356	9
Registration	34,62,389	34,78,000	3,13,631	3,34,000	36,928	40,000	19,47,887	19,50,000	7,03,210	10
Tributes from Native States	28,47,117	27,77,000	2,84,116	3,78,000	–	–	45,07,902	44,97,000	12,05,407	11
Total	43,42,42,118	45,33,38,000	3,51,33,546	4,20,38,000	33,46,097	35,92,000	12,16,68,671	12,46,88,000	14,50,27,589	12
Interest	1,00,52,906	1,11,84,000	3,24,746	3,93,000	12,939	12,000	7,63,851	8,59,000	23,11,624	13
Post Office	2,73,84,300	2,85,72,000	–	–	–	–	–	–	–	14
Telegraph	1,45,69,059	1,37,65,000	–	–	–	–	–	–	–	15
Mint	57,514	36,000	–	–	–	–	–	–	14,82,294	16
Receipts by Civil Departments:										
Law and Justice:										
Courts	23,47,768	24,24,000	4,02,269	3,90,000	92,771	1,00,000	7,69,646	8,40,000	5,89,301	17
Jails	26,39,249	26,12,000	2,06,197	2,29,000	20,307	20,000	6,16,288	5,29,000	2,17,461	18
Police	7,36,703	7,04,000	5,77,975	5,76,000	70,893	81,000	5,92,474	4,88,000	3,93,799	19
Ports and Pilotage	20,10,845	20,34,000	–	–	–	–	–	–	88,973	20
Education	14,61,427	14,27,000	3,02,735	4,26,000	484	1,000	2,03,269	1,97,000	4,08,538	21
Medical	4,57,323	4,62,000	33,906	46,000	611	1,000	1,18,849	1,23,000	2,22,402	22
Scientific and other Minor Departments.	7,59,895	7,64,000	1,01,929	1,09,000	135	–	6,54,886	5,80,000	63,759	23
Total	1,04,13,210	1,04,32,000	16,19,011	17,69,000	1,85,251	2,03,000	29,55,412	27,57,000	19,84,233	24
Miscellaneous:										
Receipts in aid of Superannuation, &c.	11,88,374	10,98,000	1,50,491	1,77,000	15,066	11,000	1,22,344	2,01,000	3,40,761	25
Stationery and Printing	10,18,020	9,46,000	1,66,096	2,27,000	7,951	11,000	1,31,272	1,20,000	1,10,181	26
Exchange	–	6,43,000	–	–	–	–	–	–	–	27
Miscellaneous	23,95,726	24,28,000	7,08,648	7,89,000	1,24,594	1,31,000	3,18,069	3,47,000	2,44,067	28
Total	45,94,120	51,15,000	10,25,235	11,93,000	1,47,611	1,53,000	6,41,685	6,68,000	6,94,949	29
Railways:										
State Railways (Gross Receipts)	40,19,63,920	43,47,44,000	–	–	–	–	–	–	–	30
Deduct—Working Expenses	*24,88,83,000*	*24,28,20,000*	–	–	–	–	–	–	–	31
Surplus profits paid to Companies, &c.	*48,13,330*	*54,25,000*	–	–	–	–	–	–	–	32
Net Receipts	14,82,67,590	18,64,99,000	–	–	–	–	–	–	–	33
Guaranteed Companies (Net Traffic Receipts).	*– 14,419*	*– 1,000*	–	–	–	–	–	–	–	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).	2,39,585	2,07,000	–	–	–	–	–	–	–	35
Total	14,84,92,756	18,67,05,000	–	–	–	–	–	–	–	36
Irrigation:										
Major Works: Direct Receipts	1,28,57,774	1,29,32,000	1,86,79,549	1,92,39,000	7,20,259	7,70,000	4,73,320	4,65,000	9,82,954	37
Portion of Land Revenue due to Irrigation.	17,14,385	17,64,000	24,90,477	26,51,000	90,330	60,000	95,76,374	97,16,000	24,94,402	38
Minor Works and Navigation	20,00,929	20,41,000	6,75,182	8,53,000	–	–	2,09,090	2,17,000	4,04,806	39
Total	1,65,73,088	1,67,37,000	2,18,45,208	2,27,43,000	8,10,589	8,30,000	1,02,59,284	1,03,98,000	38,81,862	40
Other Public Works:										
Civil Works	24,89,076	22,91,000	7,07,456	6,91,000	1,24,186	1,36,000	2,14,886	2,27,000	7,83,468	41
Military Receipts:										
Army: Effective	67,56,868	69,18,000	–	–	–	–	–	–	–	42
Non-effective	10,49,702	11,01,000	–	–	–	–	–	–	–	43
Marine	18,81,727	11,58,000	–	–	–	–	–	–	–	44
Military Works	8,39,511	10,28,000	3,672	3,000	–	–	8,442	5,000	17,180	45
Total	1,05,47,803	1,02,05,000	3,672	3,000	–	–	8,442	5,000	17,180	46
TOTAL REVENUE	67,94,15,955	73,83,80,000	6,06,58,874	6,88,30,000	46,26,673	49,26,000	13,65,12,231	13,96,62,000	15,61,83,199	47

Provinces of *British India*, and in *England*, for 1909–10, compared with the Results of 1908–09—*continued*.

	BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		
		Rupees.		Rupees converted into £ at Rs. 15 = £1.						HEADS OF REVENUE.
	1909–10.	1908–09.	1909–10.	1908–09.	1909–10.	1908–09.	1909–10.	1908–09.	1909–10.	
	Rs.	Rs.	Rs.	£	£	£	£	£	£	PRINCIPAL HEADS OF REVENUE :
1	5,13,98,000	29,63,85,898	31,93,81,000	19,759,060	21,292,100	–	–	19,759,060	21,292,100	Land Revenue.
2	1,09,00,000	8,82,71,824	8,29,84,000	5,884,788	5,532,300	–	–	5,884,788	5,532,300	Opium.
3	1,25,50,000	4,91,42,387	4,95,99,000	3,276,159	3,306,600	–	–	3,276,159	3,306,600	Salt.
4	72,80,000	6,51,62,340	6,82,73,000	4,344,156	4,551,500	–	–	4,344,156	4,551,500	Stamps.
5	1,72,00,000	9,58,44,414	9,80,42,000	6,389,628	6,536,200	–	–	6,389,628	6,536,200	Excise.
6	–	80,03,921	81,95,000	533,595	546,300	–	–	533,595	546,300	Provincial Rates.
7	3,73,83,000	7,24,82,265	7,36,91,000	4,832,264	4,912,800	–	–	4,832,264	4,912,800	Customs.
8	47,00,000	2,33,01,287	2,34,77,000	1,553,419	1,565,100	–	–	1,553,419	1,565,100	Assessed Taxes.
9	38,10,000	2,55,13,491	2,57,81,000	1,700,894	1,718,700	–	–	1,700,894	1,718,700	Forest.
10	7,40,000	64,64,045	65,42,000	430,936	436,100	–	–	430,936	436,100	Registration.
11	12,99,000	88,44,542	89,51,000	589,636	596,700	–	–	589,636	596,700	Tributes from Native States.
12	14,12,60,000	73,94,18,021	76,49,16,000	49,294,535	50,994,400	–	–	49,294,535	50,994,400	- - - TOTAL.
13	26,28,000	1,34,66,066	1,50,76,000	897,737	1,005,100	89,588	167,754	987,325	1,172,854	INTEREST.
14	–	2,73,84,300	2,85,72,000	1,825,620	1,904,800	–	–	1,825,620	1,904,800	POST OFFICE.
15	–	1,45,69,059	1,37,65,000	971,271	917,700	6,826	4,194	978,097	921,894	TELEGRAPH.
16	15,12,000	15,39,808	15,48,000	102,654	103,200	–	–	102,654	103,200	MINT.
										RECEIPTS BY CIVIL DEPARTMENTS :
17	6,00,000	42,01,755	43,54,000	280,117	290,200	–	–	280,117	290,200	Law and Justice ; Courts.
18	2,50,000	36,93,502	36,36,000	246,234	242,400	–	–	246,234	242,400	Jails.
19	3,96,000	23,71,844	22,45,000	158,123	149,700	–	–	158,123	149,700	Police.
20	90,000	20,99,818	21,24,000	139,988	141,600	–	–	139,988	141,600	Ports and Pilotage.
21	4,10,000	23,76,453	24,63,000	158,430	164,200	–	–	158,430	164,200	Education.
22	2,20,000	8,33,091	8,52,000	55,539	56,800	1,010	528	56,549	57,328	Medical.
23	80,000	15,80,654	15,33,000	105,377	102,200	1,159	1,745	106,536	103,945	Scientific and other Minor Departments.
24	20,46,000	1,71,57,117	1,72,07,000	1,143,808	1,147,100	2,169	2,573	1,145,977	1,149,673	- - - TOTAL.
										MISCELLANEOUS :
25	3,60,000	18,78,976	18,47,000	125,265	123,100	69,746	65,634	195,011	188,734	Receipts in aid of Superannuation, &c.
26	1,07,000	14,33,520	14,11,000	95,568	94,100	–	–	95,568	94,100	Stationery and Printing.
27	–	–	6,43,000	–	42,900	–	–	–	42,900	Exchange.
28	3,72,000	37,91,104	40,67,000	252,740	271,100	32,386	14,565	285,126	285,665	Miscellaneous.
29	8,39,000	71,03,600	79,68,000	473,573	531,200	102,132	80,193	575,705	611,393	- - - TOTAL.
										RAILWAYS :
30	–	40,19,63,920	43,47,44,000	26,797,595	28,983,000	2,293	230	26,799,888	28,983,230	State Railways (Gross Receipts).
31	–	*24,38,83,000*	*24,28,20,000*	*16,592,200*	*16,188,000*	–	–	*16,592,200*	*16,188,000*	*Deduct*—Working Expenses.
32	–	*48,13,330*	*54,25,000*	*320,889*	*361,700*	–	–	*320,889*	*361,700*	Surplus Profits paid to Companies, &c.
33	–	14,82,67,590	18,64,99,000	9,884,506	12,433,300	2,293	230	9,886,799	12,433,530	Net Receipts.
34	–	*—14,419*	*—1,000*	*—961*	*—100*	–	–	*—961*	*—100*	Guaranteed Companies (Net Traffic Receipts).
35	–	2,39,585	2,07,000	15,972	13,800	56,231	43,587	72,203	57,387	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
36	–	14,84,92,756	18,67,05,000	9,899,517	12,447,000	58,524	43,817	9,958,041	12,490,817	- - - TOTAL.
										IRRIGATION :
37	11,60,000	3,37,14,356	3,45,66,000	2,247,624	2,304,400	–	–	2,247,624	2,304,400	Major Works : Direct Receipts.
38	27,30,000	1,63,65,668	1,69,21,000	1,091,044	1,128,100	–	–	1,091,044	1,128,100	Portion of Land Revenue due to Irrigation.
39	3,60,000	32,90,067	34,77,000	219,334	231,400	–	–	219,334	231,400	Minor Works and Navigation.
40	42,50,000	5,53,70,031	5,49,58,000	3,558,002	3,663,900	–	–	3,558,002	3,663,900	- - - TOTAL.
										OTHER PUBLIC WORKS :
41	7,40,000	43,19,072	40,85,000	287,938	272,300	–	–	287,938	272,300	Civil Works.
										MILITARY RECEIPTS :
42	–	67,56,868	69,18,000	450,458	461,200	314,282	385,013	764,740	846,213	Army : Effective.
43	–	10,49,702	11,01,000	69,980	73,400	28,219	27,660	98,199	101,060	Non-effective.
44	–	18,81,727	11,58,000	125,448	77,200	–	–	125,448	77,200	Marine.
45	14,000	8,88,3 5	10,50,000	59,254	70,000	–	–	59,254	70,000	Military Works.
46	14,000	1,05,77,102	1,02,27,000	705,140	681,800	342,501	412,673	1,047,641	1,094,473	- - - TOTAL.
47	15,32,89,000	1,03,73,96,932	1,10,50,27,000	69,159,795	73,668,500	601,740	711,216	69,761,535	74,379,716	- - TOTAL REVENUE.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial and Provincial) compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAR.		BURMA.		
	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DIRECT DEMANDS ON THE REVENUES:							
Refunds and Drawbacks	47,411	46,000	1,04,162	1,51,000	5,41,337	4,98,000	1
Assignments and Compensations	34,55,861	34,60,000	25,65,992	25,61,000	400	1,000	2
Charges in respect of Collection, viz.:							
Land Revenue	7,13,738	7,04,000	37,39,513	38,02,000	68,19,354	67,68,000	3
Opium (including cost of Production)	11,219	9,000	–	–	–	–	4
Salt (including cost of Production)	11,62,351	11,17,000	–	–	31,534	26,000	5
Stamps	—15,95,864	—17,89,000	1,49,543	1,33,000	1,10,650	1,13,000	6
Excise	1,94,590	1,54,000	2,80,480	2,83,000	11,92,508	12,40,000	7
Provincial Rates	–	–	–	–	–	–	8
Customs	–	–	–	–	4,72,600	4,99,000	9
Assessed Taxes	1,409	2,000	10,053	11,000	38,179	41,000	10
Forest	6,63,540	6,97,000	17,53,367	16,20,000	38,18,603	38,71,000	11
Registration	7,259	7,000	1,11,433	1,14,000	82,127	83,000	12
TOTAL	46,61,514	44,07,000	86,84,495	86,75,000	1,31,07,292	1,31,41,000	13
INTEREST:							
Interest on Debt	4,45,06,292	4,52,75,000	1,40,072	1,62,000	66,916	68,000	14
Deduct—Amounts chargeable to Railways (*a*)	*4,14,25,434*	*4,21,26,000*	–	–	–	–	15
" " " Irrigation	*1,36,25,073*	*1,43,29,000*	–	–	–	–	16
Remainder chargeable on Ordinary Debt	—*1,05,44,215*	—*1,11,80,000*	1,40,072	1,62,000	66,916	68,000	17
Interest on other Obligations	68,32,364	70,71,000	4,878	10,000	6,203	9,000	18
TOTAL	—*37,11,851*	—*41,09,000*	1,44,950	1,72,000	73,119	77,000	19
POST OFFICE	2,76,29,463	2,80,73,000	–	–	–	–	20
TELEGRAPH	1,31,90,770	1,37,10,000	–	–	–	–	21
MINT	18,44,329	10,56,000	–	–	–	–	22
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:							
General Administration	63,29,787	60,90,000	9,16,735	10,10,000	17,66,493	18,81,000	23
Law and Justice:							
Courts	3,42,969	3,61,000	25,10,402	24,90,000	43,90,265	45,88,000	24
Jails	19,55,130	17,86,000	5,86,090	6,05,000	12,83,422	12,45,000	25
Police	12,80,434	13,48,000	32,28,761	31,74,000	1,19,27,176	1,18,97,000	26
Ports and Pilotage	–	–	–	–	12,86,363	12,00,000	27
Education	7,61,694	8,00,000	15,89,039	16,58,000	18,83,630	19,25,000	28
Ecclesiastical	1,93,499	1,94,000	86,240	85,000	1,18,544	1,26,000	29
Medical	6,70,421	6,68,000	7,18,278	8,33,000	21,21,431	21,17,000	30
Political	93,90,223	74,30,000	45,011	51,000	4,11,805	4,09,000	31
Scientific and other Minor Departments	55,68,982	53,99,000	4,38,434	4,38,000	4,32,491	4,99,000	32
TOTAL	2,65,41,333	2,38,76,000	1,01,98,990	1,03,44,000	2,56,21,620	2,58,37,000	33
MISCELLANEOUS CIVIL CHARGES:							
Territorial and Political Pensions	1,64,945	1,60,000	2,01,367	2,02,000	1,39,286	1,63,000	34
Civil Furlough and Absentee Allowances	—2,560	–	–	–	–	–	35
Superannuation Allowances and Pensions	8,80,261	9,09,000	6,03,920	6,13,000	6,79,001	7,09,000	36
Stationery and Printing	11,97,502	5,08,000	4,57,596	4,18,000	8,32,830	8,08,000	37
Exchange	5,16,552	–	–	–	–	–	38
Miscellaneous	5,10,259	2,95,000	1,52,064	1,32,000	3,85,073	3,96,000	39
TOTAL	31,76,059	18,72,000	14,15,947	13,63,000	20,36,190	20,67,000	40
FAMINE RELIEF AND INSURANCE:							
Famine Relief	23,785	1,000	11,17,733	23,000	–	–	41
Construction of Protective Railways	1,048	2,22,000	–	–	–	–	42
Construction of Protective Irrigation Works	66,421	26,00	15,80,253	16,35,000	12,751	17,000	43
Reduction or Avoidance of Debt	–	28,30,000	12,80,000	12,80,000	–	–	44
TOTAL	91,254	30,73,000	39,77,986	29,38,000	12,751	17,000	45
Carried forward to page 12	7,34,22,877	7,19,58,000	2,44,22,368	2,35,52,000	4,08,50,972	4,11,39,000	46

(*a*) Included under the following Heads:—	ACCOUNTS, 1908-09.			
	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
	Rs.	£	£	£
State Railways—Interest on Debt	3,75,31,608	2,502,107	3,033,839	5,535,946
Interest chargeable against Companies on Advances	38,93,826	259,589	219,213	478,802
TOTAL	4,14,25,434	2,761,696	3,253,052	6,014,748

in each of the PROVINCES of *British India*, and in *England*, for 1909–10.
RESULTS of 1908–09.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1908–09.	1909–10.	1908–09.	1909–10.	1908–09.	1909–10.	1908–09.	1909–10.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	DIRECT DEMANDS ON THE REVENUES:
1	1,00,227	85,000	7,96,029	7,83,000	2,84,332	2,39,000	18,73,499	18,02,000	Refunds and Drawbacks.
2	1,94,182	1,44,000	1,83,955	1,91,000	3,21,686	3,23,000	67,22,076	66,80,000	Assignments and Compensations.
									Charges in respect of Collection, viz.:
3	43,53,106	46,10,000	43,27,257	43,60,000	86,76,311	83,66,000	2,91,34,279	2,91,11,000	Land Revenue.
4	–	–	1,84,76,027	1,65,00,000	–	–	1,84,87,846	1,65,09,000	Opium (including cost of Production).
5	26,403	25,000	3,65,620	3,42,000	–	–	15,35,908	15,12,000	Salt (including cost of Production).
6	4,14,961	4,56,000	4,62,388	4,70,000	2,40,879	2,94,000	*–2,47,437*	*–3,23,000*	Stamps.
7	2,77,319	2,87,000	7,85,537	8,44,000	2,05,253	3,19,000	29,35,687	31,27,000	Excise.
8	24,332	30,000	41,429	46,000	–	–	65,761	76,000	Provincial Rates.
9	42,799	43,000	10,62,246	10,93,000	–	–	15,77,645	16,35,000	Customs.
10	34,266	39,000	1,46,903	1,55,000	321	–	2,44,237	2,48,000	Assessed Taxes.
11	8,91,349	10,02,000	5,83,981	5,81,000	12,22,436	12,45,000	89,33,216	90,16,000	Forest.
12	5,92,346	6,26,000	8,14,977	7,81,000	2,65,888	2,77,000	18,74,000	18,84,000	Registration.
13	69,56,290	73,47,000	2,85,60,950	2,66,48,000	1,12,17,106	1,10,63,000	7,31,86,717	7,12,81,000	- - - TOTAL.
									INTEREST:
14	1,13,935	1,27,000	4,92,409	6,21,000	12,55,079	11,36,000	4,65,74,703	4,73,89,000	Interest on Debt.
15	–	–	–	–	–	–	*4,14,25,434*	*4,21,26,000*	*Deduct*—Amounts chargeable to Railways (*a*).
16	–	–	–	–	–	–	*1,36,25,073*	*1,45,29,000*	" " " Irrigation.
17	1,13,935	1,27,000	4,92,409	6,21,000	12,55,079	11,36,000	*–84,76,804*	*–90,66,000*	Remainder chargeable on Ordinary Debt.
18	6,619	9,000	20,112	29,000	7,38,059	7,48,000	76,08,235	78,76,000	Interest on other Obligations.
19	1,20,554	1,36,000	5,12,521	6,50,000	19,93,138	18,84,000	*–8,67,569*	*–11,90,000*	- - - TOTAL.
20	–	–	–	–	–	–	2,76,29,469	2,80,73,000	POST OFFICE.
21	–	–	–	–	–	–	1,31,90,770	1,37,10,000	TELEGRAPH.
22	–	–	–	–	–	–	18,44,329	10,56,000	MINT.
									SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
23	14,98,576	15,28,000	22,02,565	22,35,000	20,82,783	19,73,000	1,48,76,938	1,46,67,000	General Administration.
									Law and Justice:
24	44,85,535	45,17,000	83,75,876	83,04,000	60,18,614	58,90,000	2,61,22,761	2,61,59,000	Courts.
25	11,12,291	11,19,000	27,70,423	28,00,000	24,12,421	20,70,000	1,01,19,777	96,25,000	Jails.
26	50,41,025	52,49,000	80,25,874	80,66,000	1,00,04,764	1,02,73,000	3,95,98,934	3,99,52,000	Police.
27	1,58,435	1,16,000	22,62,057	11,48,000	–	–	37,06,855	24,64,000	Ports and Pilotage.
28	21,67,643	24,02,000	55,23,726	55,50,000	29,24,101	28,30,000	1,49,14,923	1,49,66,000	Education.
29	31,100	27,000	2,15,390	2,43,000	2,53,848	2,60,000	8,98,616	9,35,000	Ecclesiastical.
30	9,33,857	10,16,000	23,28,034	23,39,000	20,82,419	17,00,000	88,54,440	86,73,000	Medical.
31	1,08,493	95,000	66,865	53,000	1,07,400	1,01,000	1,01,20,797	81,33,000	Political.
32	3,86,504	4,77,000	12,63,116	12,23,000	8,48,929	11,46,000	89,37,556	91,82,000	Scientific and other Minor Departments.
33	1,59,23,459	1,65,47,000	3,30,38,926	3,19,01,000	2,68,85,369	2,62,57,000	13,82,09,697	13,47,62,000	- - - TOTAL.
									MISCELLANEOUS CIVIL CHARGES:
34	8,619	10,000	9,40,002	8,83,000	3,69,254	8,03,000	23,22,573	22,21,000	Territorial and Political Pensions.
35	–	–	68	1,000	344	–	*–2,148*	1,000	Civil Furlough and Absentee Allowances.
36	6,98,936	7,43,000	26,65,060	27,58,000	27,97,268	29,36,000	83,24,446	86,57,000	Superannuation Allowances and Pensions.
37	6,68,981	7,69,000	13,35,983	13,30,000	3,82,641	8,35,000	52,35,533	46,67,000	Stationery and Printing.
38	–	–	–	–	–	–	5,16,552	–	Exchange.
39	7,85,014	6,27,000	5,91,548	4,05,000	21,24,361	14,87,000	45,49,319	33,42,000	Miscellaneous.
40	21,61,550	21,48,000	55,33,661	53,77,000	66,73,868	60,61,000	2,09,96,275	1,88,88,000	- - - TOTAL.
									FAMINE RELIEF AND INSURANCE:
41	33,018	21,000	9,40,121	7,57,000	1,25,81,720	1,83,000	1,46,96,377	9,85,000	Famine Relief.
42	–	–	–	–	–	–	1,048	2,22,000	Construction of Protective Railways.
43	2,327	6,000	7,36,899	19,15,000	18,26,135	14,65,000	42,24,786	42,18,000	Construction of Protective Irrigation Works.
44	–	–	2,60,000	2,60,000	4,50,000	4,50,000	19,90,000	48,20,000	Reduction or Avoidance of Debt.
45	35,345	27,000	19,37,020	20,32,000	1,48,57,855	20,98,000	2,09,12,211	1,02,45,000	- - - TOTAL.
46	2,51,97,168	2,62,05,000	6,95,81,178	6,66,08,000	6,16,27,336	4,73,63,000	29,51,01,899	27,68,25,000	- - - Carried forward to page 13.

ESTIMATE, 1909–10.

India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.	
Rs.	£	£	£	(*a*) Included under the following Heads:—
3,83,34,000	2,555,600	3,090,311	5,645,911	State Railways—Interest on Debt.
37,92,000	252,800	219,212	472,012	Interest chargeable against Companies on Advances.
4,21,26,000	2,808,400	3,309,523	6,117,923	- TOTAL.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial and Provincial) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.	
	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	
DIRECT DEMANDS ON THE REVENUES:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks	18,73,499	18,02,000	1,53,521	1,45,000	37,383	39,000	3,79,418	4,29,000	15,40,037	1
Assignments and Compensations	67,22,076	66,80,000	1,07,456	1,22,000	19,542	20,000	13,13,307	12,24,000	1,00,51,165	2
Charges in respect of Collection, viz.:—										
Land Revenue	2,91,34,279	2,91,11,000	40,74,947	48,39,000	5,58,745	5,92,000	1,20,17,254	1,24,82,000	81,16,793	3
Opium (including cost of Production)	1,84,87,846	1,65,09,000	"	"	"	"	"	"	36,599	4
Salt (including cost of Production)	15,85,908	15,12,000	"	"	"	"	15,81,817	13,82,000	19,55,166	5
Stamps	*—2,47,437*	*—3,23,000*	1,61,660	1,76,000	20,467	21,000	4,04,320	4,18,000	2,21,554	6
Excise	29,35,687	31,27,000	74,291	72,000	8,176	9,000	18,19,223	18,11,000	10,18,665	7
Provincial Rates	65,761	76,000	"	"	"	"	"	"	"	8
Customs	15,77,645	16,35,000	"	"	"	"	3,19,813	3,38,000	12,35,500	9
Assessed Taxes	2,44,237	2,48,000	14,507	11,000	948	1,000	37,656	40,000	89,176	10
Forest	89,33,216	90,16,000	8,51,625	7,02,000	81,413	84,000	29,17,261	33,20,000	20,43,873	11
Registration	18,74,000	18,88,000	1,27,545	1,17,000	9,507	10,000	11,24,071	11,84,000	3,52,076	12
TOTAL	7,34,86,747	7,12,81,000	64,52,554	61,89,000	7,36,181	7,78,000	2,19,14,080	2,26,28,000	2,66,60,604	13
INTEREST:										
Interest on Debt	4,65,74,703	4,73,89,000	2,60,436	2,53,000	"	"	2,88,238	3,05,000	6,22,063	14
Deduct—Amounts chargeable to Railways	*4,14,25,434*	*4,21,26,000*	"	"	"	"	"	"	"	15
" " " Irrigation	*1,36,25,073*	*1,43,29,000*	"	"	"	"	"	"	"	16
Remainder chargeable on Ordinary Debt	*—84,75,804*	*—90,66,000*	2,60,436	2,53,000	"	"	2,88,238	3,05,000	6,22,063	17
Interest on other Obligations	76,08,235	78,76,000	9,826	14,000	"	"	29,967	34,000	2,91,657	18
TOTAL	*—8,67,569*	*—11,90,000*	2,70,262	2,67,000	"	"	3,18,205	3,39,000	9,13,720	19
POST OFFICE	2,76,29,469	2,80,73,000	"	"	"	"	"	"	"	20
TELEGRAPH	1,31,90,770	1,37,10,000	"	"	"	"	"	"	"	21
MINT	18,44,329	10,56,000	"	"	"	"	"	"	5,77,660	22
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:										
General Administration	1,48,76,938	1,46,67,000	13,56,121	13,53,000	3,13,663	3,12,000	14,43,786	15,27,000	21,30,480	23
Law and Justice:										
Courts	2,61,22,761	2,61,59,000	37,49,228	37,73,000	5,62,905	5,49,000	56,01,900	57,09,000	52,80,586	24
Jails	1,01,19,777	96,25,000	12,34,169	10,99,000	1,35,681	1,26,000	15,13,084	14,87,000	9,92,276	25
Police	3,95,98,034	3,99,52,000	55,04,576	52,74,000	15,03,365	15,45,000	73,72,784	75,44,000	89,37,193	26
Ports and Pilotage	37,06,855	24,64,000	"	"	"	"	18,223	17,000	53,216	27
Education	1,49,14,923	1,49,63,000	22,24,247	22,16,000	1,02,110	81,000	37,38,835	37,79,000	41,21,248	28
Ecclesiastical	8,98,616	9,35,000	2,29,688	2,27,000	35,385	39,000	2,98,842	3,23,000	3,27,416	29
Medical	88,54,410	86,73,000	14,25,184	14,00,000	1,56,703	1,76,000	21,18,682	22,37,000	25,52,234	30
Political	1,01,29,797	81,39,000	6,32,268	6,31,000	32,41,775	30,11,000	92,315	1,08,000	8,91,504	31
Scientific and other Minor Departments	89,87,556	91,82,000	6,31,984	8,00,000	32,510	49,000	12,37,783	14,04,000	7,28,561	32
TOTAL	13,82,09,697	13,47,62,000	1,69,87,666	1,67,70,000	60,63,194	58,88,000	2,34,36,234	2,41,85,000	2,60,14,564	33
MISCELLANEOUS CIVIL CHARGES:										
Territorial and Political Pensions	23,22,573	22,21,000	1,54,081	1,51,000	63,274	64,000	3,88,716	4,10,000	5,46,405	34
Civil Furlough and Absentee Allowances	*—2,148*	1,000	"	"	"	"	3,204	1,000	1,058	35
Superannuation Allowances and Pensions	83,24,446	86,57,000	16,06,965	16,67,000	1,18,786	1,21,000	23,48,173	24,27,000	27,53,465	36
Stationery and Printing	52,85,533	46,67,000	6,77,210	7,49,000	76,122	75,000	19,33,752	18,76,000	18,89,969	37
Exchange	5,16,552	"	"	"	"	"	"	"	"	38
Miscellaneous	45,49,319	33,42,000	3,88,075	3,99,000	28,638	28,000	4,42,634	4,26,000	3,62,106	39
TOTAL	2,09,96,275	1,88,88,000	28,26,331	29,66,000	2,86,820	2,88,000	51,16,479	51,40,000	55,53,003	40
FAMINE RELIEF AND INSURANCE:										
Famine Relief	1,46,96,377	9,85,000	1,35,958	11,000	1,162	"	14,880	1,000	53,300	41
Construction of Protective Railways	1,048	2,22,000	"	"	"	"	"	"	"	42
Construction of Protective Irrigation Works	42,24,786	42,18,000	3,320	1,000	"	"	*—26,623*	62,000	17,05,149	43
Reduction or Avoidance of Debt	19,90,000	48,20,000	1,40,000	1,40,000	"	"	2,50,000	2,50,000	13,70,000	44
TOTAL	2,09,12,211	1,02,45,000	2,79,278	1,52,000	1,162	"	2,44,257	3,13,000	31,07,949	45
Carried forward to page 14	29,51,01,899	27,68,25,000	2,68,16,091	2,63,44,000	70,87,357	69,52,000	5,10,29,255	5,26,05,000	6,28,27,500	46

Provinces of *British India*, and in *England*, for 1909–10, compared with the Results of 1908–09.—*continued.*

	Bombay.	Total India.				England.		Grand Total.		Heads of Expenditure.
	1909–10.	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1908–09.	1909–10.	1908–09.	1909–10.	
		1908–09.	1909–10.	1908–09.	1909–10.					
	Rs.	Rs.	Rs.	£	£	£	£	£	£	Direct Demands on the Revenues:
1	43,10,000	39,83,858	67,25,000	265,591	448,300	–	–	265,591	448,300	Refunds and Drawbacks.
2	1,01,20,000	1,82,13,545	1,81,66,000	1,214,236	1,211,100	–	–	1,214,236	1,211,100	Assignments and Compensations.
										Charges in respect of Collection, viz.:—
3	80,70,000	5,48,02,018	5,50,94,000	3,653,468	3,672,900	464	568	3,653,932	3,673,468	Land Revenue.
4	39,000	1,85,24,445	1,65,43,000	1,234,963	1,103,200	1,125	764	1,236,088	1,103,964	Opium (including cost of Production).
5	20,53,000	51,22,891	49,47,000	341,526	329,800	1,582	573	343,108	330,373	Salt (including cost of Production).
6	2,27,000	5,60,564	5,19,000	37,371	34,600	136,667	103,492	174,038	138,092	Stamps.
7	9,60,000	58,56,042	59,79,000	390,403	398,600	149	336	390,552	398,936	Excise.
8	–	65,761	76,000	4,384	5,100	–	–	4,384	5,100	Provincial Rates.
9	12,85,000	31,32,958	32,58,000	208,864	217,200	159	371	209,023	217,571	Customs.
10	95,000	3,83,524	3,95,000	25,568	26,300	–	–	25,568	26,300	Assessed Taxes.
11	21,37,000	1,48,27,390	1,52,64,000	988,492	1,017,600	5,666	4,941	994,158	1,022,541	Forest.
12	3,66,000	34,77,139	35,67,000	231,809	237,800	–	–	231,809	237,800	Registration.
13	2,96,64,000	12,89,50,136	13,05,38,000	8,596,675	8,702,500	145,812	111,045	8,742,487	8,813,545	– – – Total.
										Interest:
14	6,23,000	4,77,45,440	4,85,70,000	3,183,029	3,238,000	5,286,565	5,519,190	8,469,594	8,757,190	Interest on Debt.
15	–	*4,14,25,434*	*4,21,26,000*	*2,761,696*	*2,808,400*	*3,253,052*	*3,309,523*	*6,014,748*	*6,117,923*	*Deduct*—Amounts chargeable to Railways.
16	–	*1,36,25,073*	*1,43,29,000*	*908,338*	*955,200*	*108,989*	*108,563*	*1,017,327*	*1,063,763*	„ „ „ Irrigation.
17	6,23,000	*–73,05,067*	*–78,85,000*	*–487,005*	*–525,600*	1,924,524	2,101,104	1,437,519	1,575,504	Remainder chargeable on Ordinary Debt.
18	2,75,000	79,39,685	81,99,000	529,313	546,600	–	–	529,313	546,600	Interest on other Obligations.
19	8,98,000	6,34,618	3,14,000	42,308	21,000	1,924,524	2,101,104	1,966,832	2,122,104	– – – Total.
20	–	2,75,29,469	2,80,73,000	1,841,964	1,871,500	54,789	55,327	1,896,753	1,926,827	Post Office.
21	–	1,31,90,770	1,37,10,000	879,385	914,000	148,688	110,889	1,028,073	1,024,889	Telegraph.
22	5,74,000	24,21,989	16,30,000	161,466	108,700	30,663	14,730	192,129	123,430	Mint.
										Salaries and Expenses of Civil Departments:
23	21,61,000	2,01,20,985	2,00,17,000	1,341,399	1,334,500	353,434	326,228	1,694,833	1,660,728	General Administration.
24	52,60,000	4,12,96,481	4,14,50,000	2,753,099	2,763,300	488	150	2,753,587	2,763,450	Law and Justice: Courts.
25	9,86,000	1,39,94,937	1,33,23,000	932,996	888,200	–	107	932,996	888,307	Jails.
26	93,15,000	6,29,15,852	6,36,30,000	4,194,390	4,242,000	1,832	2,303	4,196,222	4,244,303	Police.
27	60,000	37,78,294	25,41,000	251,886	169,400	212	52	252,098	169,452	Ports and Pilotage.
28	44,00,000	2,51,01,363	2,54,42,000	1,673,424	1,696,180	8,911	10,363	1,682,335	1,706,463	Education.
29	3,37,000	17,90,147	18,61,000	119,343	124,000	739	489	120,082	124,489	Ecclesiastical.
30	26,75,000	1,51,07,243	1,52,11,000	1,007,150	1,014,100	10,562	9,926	1,017,712	1,024,026	Medical.
31	8,85,000	1,49,87,659	1,27,74,000	999,177	851,600	8,335	6,450	1,007,512	858,050	Political.
32	7,49,000	1,16,18,394	1,21,84,000	774,560	812,300	56,744	31,204	831,304	843,504	Scientific and other Minor Departments.
33	2,68,28,000	21,07,11,355	21,84,33,000	14,047,424	13,895,500	441,257	337,272	14,488,681	14,232,772	– – – Total.
										Miscellaneous Civil Charges:
34	5,50,000	34,75,049	33,96,000	231,670	226,400	11,085	13,750	242,755	240,150	Territorial and Political Pensions.
35	1,000	2,114	3,000	141	200	366,639	398,198	366,780	398,398	Civil Furlough and Absentee Allowances.
36	29,00,000	1,51,51,835	1,57,72,000	1,010,122	1,051,500	2,048,112	2,039,503	3,058,234	3,091,003	Superannuation Allowances and Pensions.
37	20,45,000	98,62,586	94,12,000	657,506	627,500	129,222	117,147	786,728	744,647	Stationery and Printing.
38	–	5,16,552	–	34,437	–	–	–	34,437	–	Exchange.
39	3,55,000	57,70,772	45,50,000	384,718	303,300	36,361	50,874	421,079	354,174	Miscellaneous.
40	58,51,000	3,47,78,908	3,31,33,000	2,318,594	2,208,900	2,591,419	2,619,472	4,910,013	4,828,372	– – – Total.
										Famine Relief and Insurance:
41	1,000	1,48,81,177	2,98,000	992,079	66,500	–	–	992,079	66,500	Famine Relief.
42	–	1,048	2,22,000	70	14,800	–	–	70	14,800	Construction of Protective Railways.
43	27,02,000	59,12,632	69,83,000	394,175	465,500	8,355	12,512	402,530	478,012	Construction of Protective Irrigation Works.
44	13,70,000	37,50,000	65,30,000	250,000	438,700	–	–	250,000	438,700	Reduction or Avoidance of Debt.
45	40,73,000	2,45,44,857	1,47,83,000	1,636,324	985,500	8,355	12,512	1,645,179	998,012	– – – Total.
46	6,78,88,000	44,28,62,102	43,06,14,000	29,524,140	28,707,600	5,346,007	5,412,351	34,870,147	34,119,951	– – – Carried forward to page 15.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial and Provincial) in each of the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAR.		BURMA.		
	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8	7,34,22,877	7,19,88,000	2,44,22,368	2,35,52,000	4,08,50,972	4,11,39,000	1
RAILWAY REVENUE ACCOUNT:							
State Railways:							
Interest on Debt	3,75,31,608	3,33,34,000	–	–	–	–	2
Annuities in purchase of Railways	–	–	–	–	–	–	3
Sinking Funds	–	–	–	–	–	–	4
Interest chargeable against Companies on Advances.	38,33,826	37,92,000	–	–	–	–	5
Interest on Capital deposited by Companies	12,00,372	23,42,000	–	–	–	–	6
Guaranteed Companies:							
Surplus Profits, Land, and Supervision	1,91,150	25,000	–	–	–	–	7
Subsidized Companies:							
Land, &c.	10,19,065	7,35,000	–	–	–	–	8
Miscellaneous Railway Expenditure	2,93,969	5,48,000	–	–	14,034	–	9
TOTAL	4,41,29,990	4,57,76,000	–	–	14,034	–	10
IRRIGATION:							
Major Works:							
Working Expenses	–	–	23,181	30,000	2,01,983	2,17,000	11
Interest on Debt	47,37,745	52,25,000	–	–	–	–	12
Minor Works and Navigation	3,41,966	4,06,000	5,57,337	5,00,000	14,69,007	12,00,000	13
TOTAL	50,79,711	56,31,000	5,80,518	5,30,000	16,70,990	14,17,000	14
OTHER PUBLIC WORKS:							
Construction of Railways charged to Provincial Revenues.	–	–	–	–	–	–	15
Civil Works	42,17,589	30,27,000	68,30,935	61,21,000	97,07,006	72,11,000	16
TOTAL	42,17,589	30,27,000	68,30,935	61,21,000	97,07,006	72,11,000	17
MILITARY SERVICES:							
Army:							
Effective	20,46,86,485	20,48,35,000	–	–	–	–	18
Non-effective	1,01,51,545	1,01,72,000	–	–	–	–	19
Marine	36,68,571	36,72,000	–	–	–	–	20
Military Works	1,25,61,656	1,12,12,000	14,509	9,000	7,64,792	6,10,000	21
Special Defences (1902)	2,55,230	1,76,000	–	–	–	–	22
TOTAL	23,13,23,487	22,96,17,000	14,509	9,000	7,64,792	6,10,000	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	35,81,73,654	35,60,09,000	3,18,48,330	3,02,12,000	5,30,07,794	5,03,77,000	24
Add—Portion of *Allotments to Provincial Governments not spent by them in the year.*	–	–	–	–		23,00,000	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	–	–	*30,97,865*	*30,000*	*20,60,678*	–	26
TOTAL EXPENDITURE CHARGED TO REVENUE	35,81,73,654	35,60,09,000	2,87,50,465	3,01,82,000	5,09,47,116	5,26,77,000	27
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	9,23,78,720	6,91,99,000	–	–	–	–	28
Irrigation Works	–	–	–	–	12,33,191	12,63,000	29
TOTAL	9,23,78,720	6,91,99,000	–	–	12,33,191	12,63,000	30

Provinces of *British India*, and in *England*, for 1909–10, compared with the Results of 1908–09—*continued*.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2,51,97,168	2,62,05,000	6,95,81,178	6,66,06,000	6,16,27,336	4,73,63,000	29,51,01,899	27,68,25,000	- - - Brought forward from page 9.
									RAILWAY REVENUE ACCOUNT:
									State Railways:
2		-	-	-	-	-	3,75,31,608	3,83,34,000	Interest on Debt.
3	-	-	-	-	-	-	-	-	Annuities in purchase of Railways.
4	-	-	-	-	-	-	-	-	Sinking Funds.
5	-	-	-	-	-	-	38,93,826	37,92,000	Interest chargeable against Companies on Advances.
6	-	-	-	-	-	-	12,00,372	23,42,000	Interest on Capital deposited by Companies.
									Guaranteed Companies:
7	-	-	-	-	-	-	1,91,750	25,000	Surplus Profits, Land, and Supervision.
									Subsidized Companies:
8	9,500	-	-	1,000	34,416	16,000	10,62,981	8,02,000	Land, &c.
9	11,000	21,000	-	-	-	-	3,19,003	5,69,000	Miscellaneous Railway Expenditure.
10	20,500	21,000	-	1,000	34,416	16,000	4,41,98,940	4,58,14,000	- - - TOTAL.
									IRRIGATION:
									Major Works:
11	-	-	13,97,147	13,81,000	35,07,944	37,23,000	51,29,355	53,51,000	Working Expenses.
12	-	-	20,90,527	20,91,000	29,39,681	29,61,000	97,67,953	1,02,77,000	Interest on Debt.
13	57,208	1,36,000	20,43,172	21,61,000	6,76,287	6,07,000	54,44,977	50,10,000	Minor Works and Navigation.
14	57,208	1,36,000	55,30,846	56,33,000	71,23,912	72,91,000	2,00,42,285	2,06,38,000	- - - TOTAL.
									OTHER PUBLIC WORKS:
15	6,235	23,000	-	-	-	-	6,235	23,000	Construction of Railways charged to Provincial Revenues.
16	72,61,173	66,34,000	93,32,576	77,26,000	59,52,460	66,40,000	4,33,01,739	3,73,59,000	Civil Works.
17	72,67,408	66,57,000	93,32,576	77,26,000	59,52,460	66,40,000	4,33,07,974	3,73,82,000	- - - TOTAL.
									MILITARY SERVICES:
									Army:
18	-	-	-	-	-	-	20,46,86,485	20,43,35,000	Effective.
19	-	-	-	-	-	-	1,01,51,545	1,01,72,000	Non-effective.
20	-	-	-	-	-	-	36,68,571	36,72,000	Marine.
21	69,492	79,000	38,105	41,000	9,526	15,000	1,34,58,080	1,19,66,000	Military Works.
22	-	-	-	-	-	-	2,55,230	1,76,000	Special Defences (1902).
23	69,492	79,000	38,105	41,000	9,526	15,000	23,22,19,911	23,03,71,000	- - - TOTAL.
24	3,26,11,776	3,30,98,000	8,44,82,705	8,00,09,000	7,47,46,750	6,13,25,000	63,48,71,009	61,10,30,000	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	-	5,49,000	-	28,94,000	10,07,260	15,73,000	10,07,260	73,16,000	*Add*—Portion of Allotments to Provincial Governments not spent by them in the year.
26	*23,57,687*	-	*13,30,371*	-	-	-	*36,46,601*	*30,000*	*Deduct*—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	3,02,54,089	3,36,47,000	8,31,52,334	8,29,03,000	7,57,54,010	6,28,98,000	62,70,31,668	61,83,16,000	TOTAL EXPENDITURE CHARGED TO REVENUE.
									RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:
									Capital Outlay on Railways and Irrigation Works:
28	-	-	-	-	-	-	9,23,78,720	6,91,99,000	State Railways.
29	-	-	-	-	4,94,603	7,32,000	17,27,794	19,95,000	Irrigation Works.
30	-	-	-	-	4,94,603	7,32,000	9,41,06,514	7,11,94,000	- - - TOTAL.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial and Provincial) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.	
	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10	29,51,01,899	27,68,25,000	2,68,16,091	2,63,44,000	70,87,357	69,52,000	5,10,29,255	5,26,05,000	6,28,27,500	1
RAILWAY REVENUE ACCOUNT:										
State Railways:										
Interest on Debt	3,75,31,608	3,83,34,000	–	–	–	–	–	–	–	2
Annuities in purchase of Railways	–	–	–	–	–	–	–	–	–	3
Sinking Funds	–	–	–	–	–	–	–	–	–	4
Interest chargeable against Companies on Advances.	38,93,826	37,92,000	–	–	–	–	–	–	–	5
Interest on Capital deposited by Companies.	12,00,372	23,42,000	–	–	–	–	–	–	–	6
Guaranteed Companies:										
Surplus Profits, Land, and Supervision	1,91,150	*25,000*	–	–	–	–	–	–	–	7
Subsidized Companies:										
Land, &c.	10,62,981	8,92,000	–	–	–	–	–	–	–	8
Miscellaneous Railway Expenditure	3,19,003	5,69,000	–	–	–	–	10,914	1,000	46,829	9
TOTAL	4,41,98,940	4,58,14,000	–	–	–	–	10,914	1,000	46,829	10
IRRIGATION:										
Major Works:										
Working Expenses	51,29,355	53,51,000	69,07,873	74,77,000	2,12,192	2,50,000	21,24,692	22,00,000	11,74,714	11
Interest on Debt	97,67,953	1,02,77,000	16,61,327	17,97,000	–	–	13,72,810	13,91,000	8,22,993	12
Minor Works and Navigation	51,44,977	50,10,000	11,77,382	10,83,000	32,930	66,000	38,11,129	41,53,000	32,62,529	13
TOTAL	2,00,42,285	2,06,38,000	97,46,582	1,03,57,000	2,45,122	3,16,000	73,08,631	77,44,000	52,60,226	14
OTHER PUBLIC WORKS:										
Construction of Railways charged to Provincial Revenues.	6,235	23,000	–	–	–	–	–	–	–	15
Civil Works	4,33,01,739	3,73,59,000	54,73,576	56,99,000	21,42,997	22,32,000	64,06,541	70,60,000	89,12,471	16
TOTAL	4,33,07,974	3,73,82,000	54,73,576	56,99,000	21,42,997	22,32,000	64,06,541	70,60,000	89,12,471	17
MILITARY SERVICES:										
Army:										
Effective	20,46,86,485	20,43,85,000	–	–	–	–	–	–	–	18
Non-effective	1,01,51,545	1,01,72,000	–	–	–	–	–	–	–	19
Marine	36,68,571	36,72,000	–	–	–	–	–	–	–	20
Military Works	1,34,58,060	1,19,86,000	2,66,806	1,77,000	–	–	79,903	77,000	89,625	21
Special Defences (1902)	2,55,230	1,76,000	–	–	–	–	–	–	–	22
TOTAL	23,22,19,941	23,03,71,000	2,66,806	1,77,000	–	–	79,903	77,000	89,625	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	63,48,71,009	61,10,30,000	4,23,03,055	4,25,77,000	94,75,476	95,00,000	6,48,35,244	6,74,87,000	7,71,36,651	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	10,07,260	73,16,000	–	10,53,000	–	–	20,25,109	12,12,000	–	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	*88,46,601*	*30,000*	*15,76,981*	–	–	–	–	–	*26,13,926*	26
TOTAL EXPENDITURE CHARGED TO REVENUE	62,70,31,668	61,83,16,000	4,07,26,074	4,36,30,000	94,75,476	95,00,000	6,68,60,353	6,86,99,000	7,45,17,725	27
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:										
Capital Outlay on Railways and Irrigation Works:										
State Railways	9,23,78,720	6,91,99,000	–	–	–	–	–	–	–	28
Irrigation Works	17,27,794	19,95,000	95,53,786	1,07,49,000	11,48,719	16,33,000	11,31,643	8,68,000	2,42,404	29
TOTAL	9,41,06,514	7,11,94,000	95,53,786	1,07,49,000	11,48,719	16,33,000	11,31,643	8,68,000	2,42,404	30

Calcutta, 11th April 1910.
India Office, 8th June 1910.

Provinces of *British India*, and in *England*, for 1909-10, compared with the Results of 1908-09—*continued*.

	BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
		Rupees.		Rupees converted into £ at Rs. 15 = £1.						
	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	
	Rs.	Rs.	Rs.	£	£	£	£	£	£	
1	6,78,88,000	44,23,62,102	43,06,14,000	29,524,140	28,707,600	5,346,007	5,412,351	34,870,147	34,119,951	- - - Brought forward from page 11.
										RAILWAY REVENUE ACCOUNT:
2	-	3,75,31,608	3,83,34,000	2,502,107	2,555,600	3,033,339	3,090,311	5,535,946	5,645,911	State Railways: Interest on Debt.
3	-	-	-	-	-	3,268,132	3,357,708	3,268,132	3,357,708	Annuities in purchase of Railways.
4	-	-	-	-	-	159,491	165,206	159,491	165,206	Sinking Funds.
5	-	38,93,826	37,92,000	259,583	252,800	219,213	219,212	478,892	472,012	Interest chargeable against Companies on Advances.
6	-	12,00,372	23,42,000	80,025	156,200	1,569,171	1,749,775	1,649,196	1,905,975	Interest on Capital deposited by Companies.
7	-	1,91,150	*-25,000*	12,743	*-1,700*	-	-	12,743	*-1,700*	Guaranteed Companies: Surplus Profits, Land, and Supervision.
8	-	10,62,981	8,02,000	70,865	53,500	-	-	70,865	53,500	Subsidized Companies: Land, &c.
9	-	3,76,746	5,70,000	25,116	38,000	-	-	25,116	38,000	Miscellaneous Railway Expenditure.
10	-	4,42,56,683	4,58,15,000	2,950,445	3,054,400	8,249,846	8,582,212	11,200,291	11,636,612	- - - TOTAL.
										IRRIGATION:
11	10,52,000	1,55,48,826	1,63,30,000	1,036,589	1,088,700	-	-	1,036,589	1,088,700	Major Works: Working Expenses.
12	8,64,000	1,36,25,073	1,43,29,000	908,338	955,200	108,989	108,563	1,017,327	1,063,763	Interest on Debt.
13	34,70,000	1,34,28,947	1,37,82,000	895,263	918,800	-	-	895,263	918,800	Minor Works and Navigation.
14	53,86,000	4,26,02,846	4,44,41,000	2,840,190	2,962,700	108,989	108,563	2,949,179	3,071,263	- - - TOTAL.
										OTHER PUBLIC WORKS:
15	-	6,235	23,000	415	1,500	-	-	415	1,500	Construction of Railways charged to Provincial Revenues.
16	88,23,000	6,62,37,324	6,11,73,000	4,415,822	4,078,200	80,105	78,548	4,495,927	4,156,748	Civil Works.
17	88,23,000	6,62,43,559	6,11,96,000	4,416,237	4,079,700	80,105	78,548	4,496,342	4,158,248	- - - TOTAL.
										MILITARY SERVICES:
18	-	20,46,86,485	20,43,85,000	13,645,766	13,625,700	2,385,336	2,210,018	16,031,102	15,835,718	Army: Effective.
19	-	1,01,51,545	1,01,72,000	676,770	678,100	2,469,394	2,463,108	3,146,164	3,141,208	Non-effective.
20	-	36,68,571	36,72,000	244,571	244,800	232,386	211,209	476,957	456,009	Marine.
21	80,000	1,38,94,414	1,23,00,000	926,295	820,000	44,067	34,530	967,362	854,530	Military Works.
22	-	2,55,230	1,76,000	17,015	11,700	12,029	23,124	29,044	34,824	Special Defences (1902).
23	80,000	23,26,56,245	23,07,05,000	15,510,417	15,380,300	5,140,212	4,941,989	20,650,629	20,322,289	- - - TOTAL.
24	8,21,77,000	82,86,21,435	81,27,71,000	55,241,429	54,184,700	18,925,159	19,123,663	74,166,588	73,308,363	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	7,01,000	30,32,369	1,02,82,000	202,158	685,500	-	-	202,158	685,500	*Add*—Portion of Allotments to Provincial Governments not spent by them in the year.
26	-	*1,30,42,508*	*30,000*	*869,501*	*2,000*	-	-	*869,501*	*2,000*	*Deduct*—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	8,28,78,000	81,86,11,296	82,30,23,000	54,574,086	54,868,200	18,925,159	19,123,663	73,499,245	73,991,863	TOTAL EXPENDITURE CHARGED TO REVENUE.
										RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE: Capital Outlay on Railways and Irrigation Works:
28	-	9,23,78,720	6,91,99,000	6,158,581	4,613,300	3,329,587	2,096,993	9,488,168	6,710,293	State Railways.
29	2,00,000	1,38,54,346	1,54,35,000	923,623	1,029,700	59,866	36,263	983,489	1,065,963	Irrigation Works.
30	2,00,000	10,62,33,066	8,46,44,000	7,082,204	5,643,000	3,389,453	2,133,256	10,471,657	7,776,256	- - - TOTAL.

O. T. BARROW, *Comptroller and Auditor General.*
WALTER BADOCK, *Accountant-General.*

EAST INDIA: ACCOUNTS AND ESTIMATES, 1909-1910.

EXPLANATORY MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA.

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BOMBAY BRANCH

OF THE

ROYAL ASIATIC SOCIETY.

MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA,

RELATING TO THE

ACCOUNTS of the GOVERNMENT OF INDIA for 1907-1908 and the ESTIMATES for 1908-1909 and 1909-1910.

REVENUE AND EXPENDITURE.

Gross Revenue and Expenditure.

The Gross Revenue and Expenditure of the Government of India for the three years to which this Memorandum refers are as follows :—

Gross Revenue and Expenditure.	Accounts, 1907-1908.	Revised Estimate, 1908-1909.	Budget, 1909-1910.
	£	£	£
Revenue	71,003,275	69,628,600	73,750,900
Expenditure	70,697,229	73,349,100	73,520,000
Surplus or *Deficit*	306,046	*—3,720,500*	230,900

In these figures all receipts are included in the total of revenue and all outlay in the total of expenditure, with the one exception that the working expenses of railways and the surplus profits paid to certain railway companies are treated not as expenditure but as a deduction from revenue.

Net Revenue and Expenditure.

The figures of Gross Revenue just given include the net receipts of railways without any deduction on account of interest charges, the total receipts derived from the other commercial undertakings of the Government of India (*i.e.*, Irrigation Works, Post Office, and Telegraphs) and from the sale of Opium, and the receipts of certain spending departments: while the figures of Gross Expenditure include the interest charges of railways, the working expenses and interest charges of other commercial undertakings, and the cost of cultivation of opium. This method of compiling the figures causes the revenue available for administrative purposes, and the expenditure on such purposes, to appear much greater than they really are ; and it has accordingly been the practice for some years to present to Parliament an annual statement of Net Income and Expenditure (*see* H. of C. 165 of 1909), in which the net revenue derived from commercial undertakings and opium is shewn instead of the gross revenue, and similar adjustments are made under other heads of revenue and expenditure by deducting (1) refunds and assignments from the gross yield of land revenue, taxation, &c., and (2) the receipts of the spending departments from the gross expenditure incurred by them. In the following table the Net Revenue and Expenditure for 1907–8, 1908–9, 1909–10, are calculated in the same manner as in the annual Parliamentary return last mentioned.

(13328—3.) Wt. 4326—131. 1750. 7/09. D & S.

Net Revenue.

—	Accounts, 1907–1908.		Budget, 1908–1909.		Revised Estimate, 1908–1909.		Budget, 1909–1910.	
	£	£	£	£	£	£	£	£
I. Land Revenue, &c.:								
1. Land Revenue	17,982,592		19,224,700		18,945,800		20,162,000	
2. Forest	1,727,701		1,840,300		1,692,300		1,789,800	
3. Tributes from Native States.	389,366		422,600		382,400		391,700	
		20,099,659		21,487,600		21,020,500		22,343,500
II. Opium		3,571,948		3,351,700		4,615,900		3,314,300
III. Taxation:								
1. Salt	3,072,378		3,129,900		2,949,000		3,052,500	
2. Stamps	4,212,194		4,315,400		4,287,200		4,427,800	
3. Excise	6,163,111		6,326,400		6,342,100		6,717,100	
4. Provincial Rates... ...	524,756		531,700		531,100		533,600	
5. Customs	4,895,771		4,894,000		4,751,400		4,927,000	
6. Assessed Taxes	1,495,853		1,513,800		1,531,000		1,577,300	
7. Registration	414,068		428,800		426,300		441,300	
		20,778,131		21,140,000		20,818,100		21,676,600
IV. Commercial Undertakings:								
1. Post Office	51,279		96,500		*—78,400*		47,200	
2. Telegraph	*—77,650*		*—56,700*		*—81,100*		*—113,200*	
3. Railway Revenue Account	1,563,002		2,406,500		*—1,176,400*		1,447,100	
4. Irrigation	646,475		722,500		581,000		522,600	
		2,183,106		3,168,300		*—754,900*		1,903,700
V. Mint		279,017		124,400		*—800*		41,700
VI. Exchange		* 94,511		—		*—33,000*		—
Total Net Revenue ...		47,006,372		49,272,500		45,665,800		49,279,800

Net Expenditure.

—	Accounts, 1907–1908.		Budget, 1908–1909.		Revised Estimate, 1908–1909.		Budget, 1909–1910.	
	£	£	£	£	£	£	£	£
I. Debt Services (excluding interest payments chargeable to Railways and Irrigation).		855,087		720,200		978,200		978,300
II. Military Services:								
1. Army	17,625,054		18,091,300		18,258,200		18,424,000	
2. Marine	397,338		394,500		347,700		404,300	
3. Military Works and Special Defence Works	1,225,962		1,251,900		925,200		824,700	
		19,248,354		19,737,700		19,531,100		19,653,000
III. Collection of Revenue ...		5,729,823		6,035,300		6,060,100		6,135,000
IV. Civil Services:								
1. Civil Departments ...	11,999,649		12,896,700		13,321,700		13,369,800	
2. Miscellaneous Civil Charges	4,155,959		4,095,700		4,305,900		4,164,200	
3. Civil Works	4,436,577		4,209,300		4,275,300		3,949,100	
		20,592,185		21,201,700		21,902,900		21,483,100
V. Famine Relief and Insurance		1,296,063		1,531,200		1,676,100		1,000,000
VI. Provincial adjustments:								
1. Charge against Revenue of the Year arising from increase of Provincial Balances		—		—		—		—
2. Diminution of charge against Revenue of the Year owing to Expenditure being met from Provincial Balances ...		*-1,021,186*		*—525,100*		*—762,100*		*—200,500*
Total Net Expenditure charged against Revenue.		46,700,326		48,701,000		49,386,300		49,048,900
Surplus *or Deficit* ...		306,046		571,500		*-3,720,500*		230,900

Accounts, 1907–8.

It will be seen from the table that the surplus shown in the final accounts for 1907-8 is £306,046 ; this is greater by £70,646 than the surplus shown in the Revised Estimate published in March 1908.

Revised Estimate, 1908–9.

The Revised Estimate for 1908–9 shows, as compared with the Budget for that year, a decrease of £3,606,700 in net revenue, and an increase of £685,300 in net expenditure, resulting in a deficit on the year of £3,720,500 instead of the surplus of £571,500 anticipated in the Budget.

The chief cause of the net decrease of £3,606,700 in the net revenue was a falling-off of £3,582,900 in the net Railway receipts. The serious set-back under this head resulted partly from a heavy fall in the gross receipts of the Railways, due to the persistence throughout the year of unfavourable conditions, including famine, and partly to high working expenses, due to the rise in the price of coal, larger payment of grain compensation allowance to employees on account of the dearness of food, and higher outlay on repairs and renewals. Other decreases of net revenue were Land Revenue £278,900 (due to the deficient winter rainfall in several Provinces), Salt £180,900, Post Office £174,900, Forest £148,000, Customs £142,600, Irrigation £141,500, Mint £125,200, other heads £128,900. The only considerable unanticipated increase of net revenue was under the head of Opium (£1,264,200), due in part to the high price realised by Bengal opium, but mainly to an increase from 15,100 (the figure estimated in the Budget) to 35,000 in the number of chests of Malwa opium on which export duty was paid. The cause of this increase was as follows :—In pursuance of the policy of restricting the opium trade, the Government of India decided to limit the exports of Malwa opium to 15,100 chests in 1908 and 13,600 in 1909. The limit for 1908 was reached in August and producers then began to pay duty in advance in order to secure priority for shipment in subsequent years. As the export duty is £40 per chest, the payment of duty in 1908–9 on 19,900 additional chests added £796,000 to the revenue of the year.

The net increase of £685,300 in the net expenditure is due to the following increases and decreases under the several heads :—*Increases:* Debt Services, £258,000 (due partly to diminished interest receipts in respect of loans granted by the Government and partly to additional interest payments on larger loans issued) ; Law Courts and Jails, £206,100 ; Army, £166,900 ; Famine Relief and Insurance, £144,900 ; Stationery and Printing, £110,200 ; Political, £106,300 ; Other Heads, 423,200. *Decreases:* Military Works and Special Defence Works, £326,700 (due to the postponement of certain of the Reorganization measures) ; Provincial Adjustments (after taking into account special grants of £587,500 made by the Government of India in aid of provincial balances in Eastern Bengal and Assam, Bengal and the United Provinces), £237,000 ; Medical, £109,000 ; other heads, £57,600.

Budget, 1909–10.

The net revenue and expenditure of 1909–10 are estimated as follows :—

	£
Net Revenue	49,279,800
Net Expenditure	49,048,900
Surplus	230,900

These estimates have been prepared on a very economical basis with the object of avoiding the necessity of additional taxation. Reductions of expenditure have been made under several heads, and no provision for expensive schemes of administrative improvement is included ; but permanent grants amounting to £76,700 a year are allotted to Provincial Governments towards the completion of the Police re-organization already in progress.

The detailed comparison of the Budget Estimates of net revenue and expenditure with the Revised Estimates for 1908–9 is as follows :—

Net Revenue.

Increases are anticipated in—	£	£
Railways (in the expectation of normal harvests and revived trade)	2,623,500	
Land Revenue (mainly in Bombay, the Punjab and the United Provinces)	1,216,200	
Excise	375,000	
Customs	175,600	
Stamps...	140,600	
Post Office	125,600	
Salt	103,500	
Other heads	246,100	
Total increases		5,006,100

	£	£
Decreases are anticipated in—		
Opium. (This decrease is due in part to the further reduction of sales in accordance with the accepted policy of supporting the Chinese reforms, but also largely to the fact that, as explained above, the receipts in 1908–9 were swollen by large advance payments of export duty on Malwa opium) ...	1,301,600	
Irrigation	58,400	
Telegraph	32,100	
Total decreases		1,392,100
Net increase of Revenue		3,614,000

Net Expenditure.

	£	£
Decreases are anticipated in—		
Famine Relief and Insurance	676,100	
Civil Works (reduction of expenditure necessitated by exhaustion of Provincial Balances in some Provinces)	326,200	
Miscellaneous	115,000	
Military Works and Special Defence Works ...	100,500	
Other heads	255,900	
Total decreases		1,473,700
Increases are anticipated in—		
Provincial Adjustments (Provincial Balances being drawn upon to a smaller extent)	561,600	
Army	165,800	
Other heads	408,900	
Total increases		1,136,300
Net decrease of Expenditure		337,400

DEBT.

1907–8.—A loan of 2½ crores of rupees (£1,667,000) was issued in India at an average price of Rs. 96·87 per cent, and loans of £3,500,000 and £5,000,000 in England. The loan of £3,500,000 was issued early in May, 1907, in the form of India 3½ per cent. Stock, subscribed at a fixed price of £98 10*s.* per cent. Of the proceeds, £701,700 was used for the discharge of debentures of the Bombay, Baroda, and Central India Railway Company and of the Madras Railway Company, whose undertaking was purchased on the 31st December, 1907, and the remainder for capital expenditure on State railways and advances to railway companies in 1907–8. The loan of £5,000,000, also in the form of 3½ per cent. Stock, was issued in January, 1908, in order to provide in advance for a portion of the capital requirements of 1908–9. The price of issue was £99 per cent. Of the proceeds, £798,800 was used for the discharge of debentures of the Bombay, Baroda and Central India Railway Company in 1908–9, and the remainder for capital outlay on State railways in 1908–9, and for advances to railway companies. In addition, £1,000,000 6 months' Sterling Bills were issued for railway purposes in October, 1907, at an average price of £97 18*s.* 4½*d.* per cent.

1908–9.—£1,000,000 Sterling Bills were issued for 12 months in April, 1908, at an average price of £96 15*s.* 10*d.*, in replacement of those issued for 6 months in October, 1907; £2,500,000 were issued for 12 months in June, 1908, at an average price of £97 3*s.* 10*d.*, of which £500,000 was used for capital expenditure on railways and £2,000,000 for making good the reduction (due to the failure to sell Council Bills on India) in the balances held by the Secretary of State in London; and £2,500,000 were issued for the latter purpose for 12 months in December, 1908, at an average price of £97 1*s.* 4*d.* A rupee loan of two crores of rupees (£1,333,000) was issued in India in August, 1908, at an average price of Rs. 95·44 per cent. In February, 1909, £7,500,000 India 3½ per cent. stock was issued in England at £97 per cent. to provide in advance for a portion of the capital requirements of railways in 1909–10.

1909–10.—In the Budget for 1909–10 it is proposed to issue a loan of 2½ crores (£1,667,000) in India. In England £1,000,000 Sterling Bills were issued in April, 1909, for 12 months at an average price of £97 16*s.*, and £2,500,000 in June, also for 12 months, at an average price of £96 18*s.*, in replacement of bills falling due.

Conversion of the 3 per cent. Rupee Loan of 1896–7.—In view of the restricted market for the Promissory Notes of this loan (amounting to Rs. 11,07,12,100 = £7,380,800) the Government of India in November, 1908, offered to holders the option of taking in exchange notes of the 3½ per cent. Rupee Loan of 1900–01, the nominal amount of the 3½ per cent. notes issued being fixed at six-sevenths of the nominal amount of the 3 per cents. notes surrendered. Up to the end of March, 1909, about Rs. 1,20,00,000 (£800,000) 3 per cent. notes had been surrendered in exchange for about Rs. 1,03,00,000 (£686,000) 3½ per cent. notes. The offer of conversion may be withdrawn on six months' notice.

RAILWAYS.

On the 31st of March, 1909, the length of Railways in India open for traffic was 30,983 miles, of which 774 were opened in 1908–9. The mileage under construction or sanctioned for construction was 2,741 miles, of which 952 were sanctioned in 1908–9.

The capital expenditure on Railways shewn in the Government Accounts for 1907–8 and Estimates for 1908–9 and 1909–10 is as follows :—

	Accounts, 1907–1908.	Revised Estimate, 1908–1909.	Budget, 1909–1910.
Expenditure not charged to Revenue :—	£	£	£
State railways (from money provided by State)	8,669,933	3,719,300	5,194,100
State railways (from money raised through Companies, or provided from other sources).	1,897,112	4,338,900	2,400,000
Old guaranteed Companies	*—96,340*	*—500*	—
Other guaranteed or assisted Companies ...	*—45,413*	1,880,900	2,404,600
Branch lines on firm guarantee	243	1,300	1,200
Local Boards	34,163	—	—
Expenditure charged to Revenue	7,114	200	20,900
Total outlay by Government or with Government assistance.	10,466,812	10,000,100	10,020,800

An increase in the annual amount of the capital expenditure on railways was recommended by the Committee on Indian Railway Finance and Administration, whose Report was presented to Parliament in 1908 (Command Paper 4111), but it has not yet been found practicable to give effect to this recommendation.

The net traffic receipts in 1907–8 of open lines in which the Government is directly interested gave a return of 4·75 per cent. on the capital cost. Details relating to the several lines will be found on page 28, below.

The Railway Revenue Account shewed in 1907–8 a net receipt of £1,563,002, and in 1908–9 a net charge of £1,176,400. The causes of the deterioration in 1908–9 are dealt with on page 17, below. In the Budget for 1909–10 the net receipt is taken at £1,447,100. These results are arrived at after charging in the Account not only all interest charges but also the following payments in redemption of capital which are made partly through sinking funds and partly through the annuities created for the purchase of railways, viz. :—

	£
In 1907–8	777,556
In 1908–9	865,745
In 1909–10	925,496

IRRIGATION WORKS.

The outlay on the construction of Major Irrigation Works incurred during the last two years and estimated to be incurred during the present year is as follows :—1907–8, £1,222,347 ; 1908–9 (Revised Estimate), £1,379,500 ; 1909–10 (Budget), £1,450,000. The allotment for 1909–10 includes grants of £233,300 for the Upper Jhelum Canal, £226,700 for the Upper Chenab Canal, £133,300 for the Lower Bari Doab Canal, and £435,500 for various protective projects. Of the gross outlay on Minor Works,

amounting to £849,196 in 1907–8, £897,200 in 1908–9 (Revised Estimate), and £921,100 in 1909–10 (Budget), a considerable portion is devoted to capital expenditure on new works, but is charged against the revenue of the year in which it is incurred.

The following table shows the total capital expenditure on Major Irrigation Works, and the net receipts :—

—	Capital Expenditure to End of the Year, excluding indirect charges.	Net Receipts during the Year (being gross receipts, *less* working expenses and interest charges).
	£	£
1907–8	29,360,100	1,263,600
1908–9 (Revised Estimate) ...	30,739,500	1,263,700
1909–10 (Budget)	32,189,500	1,228,900

LIABILITIES AND ASSETS.

On the 31st of March, 1909, the debt of India amounted to £256,663,966 (viz. :—rupee debt, converted into sterling at 1*s.* 4*d.* the rupee, £89,690,597, and sterling debt, £166,973,369). There were also other obligations of the Government of India, including Savings Bank balances, Judicial and Departmental deposits, balances of Service Funds, &c., amounting to £20,698,600.

Up to the same date the Government of India had devoted £116,114,129 to the construction of Railways, and £30,739,538 to the construction of Irrigation Works. It had purchased from guaranteed companies (in some cases by cash payments, in others by annuities,* and in one case by the direct issue of India stock to the company) nine railways, on which, at the time of purchase, £108,092,386 had been spent from capital raised by the companies. It had advanced £9,675,399 (net) to Railway Companies and had lent £13,843,570 (net) to Native States, Corporations, Agriculturists, &c. Other assets were the Gold Standard Reserve, on account of which £7,446,269 had been invested, £10,587,146 was held in the form of rupees, and £469,818 as part of the cash balances in England; the cash balances in India, £10,273,333; and the cash balances in England, £7,983,784 (in addition to the sum held on behalf of the Gold Standard Reserve).

EXCHANGE AND REMITTANCE.

The sales by the Secretary of State of bills and telegraphic transfers on India during the last three years have been as follows :—

1906–7	...	£33,432,196	at an average rate of	1*s.* 4·084*d.* the rupee.
1907–8	...	£15,307,061	„ „	1*s.* 4·029*d.* „
1908–9	...	£14,144,545	„ „	1*s.* 3·9305*d.* „

The sales in 1906–7 were considerably above, and those of 1907–8 and 1908–9 were considerably below, the normal, the average for the five preceding years having been about £23,350,000. The smallness of the amount in 1907–8 and 1908–9 was the result of the exceptional trade conditions prevailing from the autumn of 1907 to the autumn of 1908. Owing to the poor harvests in India in the latter half of 1907, and to the depression of trade in many parts of the world, the exports from India of wheat, raw cotton, and jute, were on a small scale; the imports of cotton goods, metals (including silver), petroleum, and sugar, were unusually large (the imports of silver being stimulated by the low price); and the balance of trade was consequently much less favourable to India than it had been for some years. The deterioration is illustrated by

* The annuities now outstanding are:—East Indian Railway Annuity, £1,145,288 (of which £294,750 is deferred under the existing contract for working the line), running to 14th February, 1953; Eastern Bengal Railway Annuity, £116,851, running to 31st July, 1957: Scinde Punjab and Delhi Railway Annuity, £371,361, running to 31st December, 1958; Great Indian Peninsula Railway Annuity £1,268,516, to 17th August, 1948; and Madras Railway Annuity, £488,381, to 1st April, 1956.

the following figures, comparing the imports and exports for the period from 1st of November, 1907, to 31st of October, 1908, with those for the corresponding periods in 1905–6 and 1906–7.

—	1st November, 1905, to 31st October, 1906.	1st November, 1906, to 31st October, 1907.	1st November, 1907, to 31st October, 1908.
	£	£	£
Exports of Merchandise on Private Account...	111,230,000	129,270,000	99,530,000
Imports of Merchandise on Private Account...	72,190,000	79,050,000	87,420,000
Net Exports of Merchandise on Private Account.	39,040,000	50,220,000	12,110,000
Net Imports of Gold and Silver on Private Account.	11,210,000	19,210,000	13,300,000
Net Exports (Merchandise and Treasure) on Private Account.	27,830,000	31,010,000	*—1,190,000*

During a portion of the period for which figures are given in the last column of the table above, the value of the imports into India on private account exceeded that of the exports, and it became evident that a fall in the rate of exchange would occur unless special facilities were given to the public to obtain the means of remittance required for the adjustment of the balance of trade. The Secretary of State therefore authorised the Government of India to sell for rupees in India, at the rate of 1*s.* $3\frac{2}{32}$*d.* the rupee, bills payable in London in sterling. Sales were made weekly from 26th March to 13th August, 1908, and amounted to £8,058,000 in all. The funds required for meeting them were obtained by the Secretary of State from the realisation of a portion of the securities held on account of the Gold Standard Reserve. In November, 1908, trade resumed its normal course, and there have been since that time steady sales of bills and telegraphic transfers on India.

GOLD STANDARD RESERVE.

In accordance with a recommendation made by the Indian Currency Committee of 1898–9 it was decided that, with effect from 1st April, 1900—

(1) the net profit on the coinage of new rupees should not be treated as revenue, but should be paid to a special reserve (now called the Gold Standard Reserve);

(2) the reserve should be held mainly in sterling securities, the interest being added to the reserve as it accrued.

In 1907 it was decided that half the net profit on coinage from 1st April, 1907, should be used to supplement the funds available for capital expenditure on railways, the other half of the profit and the whole of the interest receipts being added to the reserve as before.

The total receipts from profit on coinage and from interest up to 31st March, 1909, have been as follows :—

Profits on Coinage.	£
1900–1	3,031,294
1901–2	415,100
1902–3	264,028
1903–4	2,627,575
1904–5	1,790,380
1905–6	3,677,880
1906–7	4,014,426
1907–8	2,247,207
1908–9	—
Total	18,067,890
Interest on securities (including discount on Treasury Bills).	1,724,279
	19,792,169

Of this sum £1,123,604 has been used for capital expenditure on railways; the remainder has been paid to the Reserve.

From July, 1906, a portion of the Reserve has been held in India in rupees in order that the Government of India may be in a favourable position for meeting without delay in times of pressure heavy demands for the issue of rupees in exchange for sterling: the rest of the Reserve is held in England in cash and securities. On the 31st March, 1908, the portion held in rupees amounted to £4,000,000. In the first half of 1908-9 a large part of the amount held in England was used to meet the £8,058,000 Bills on London which were sold by the Government of India as mentioned above in the section on Exchange and Remittance; and payments were made to the rupee branch in India at the rate of 15 rupees for each £1 disbursed in London. The sales of securities which were required to enable the Secretary of State to meet the £8,058,000 bills involved a loss of £146,852 on the purchase price. Later in 1908-9, when exchange improved, the sterling part of the Reserve was partially restored by the purchase of securities, a corresponding reduction being made in the rupee branch.

The following table summarises the position of the Reserve on 31st March, 1909:—

	£	£		£
Profits on Coinage—				
Total Profits realised 1st April, 1900 to 31st March, 1909	18,067,890		Sterling Securities held in England (cost price)	7,446,269
Deduct amount used for Capital Expenditure on Railways	1,123,604		Cash held in England on account of the Reserve	469,818
			Rupees held in India on account of the Reserve	10,587,146
Profit paid to Gold Standard Reserve...		16,944,286		
Interest and discount received up to 31st March, 1909		1,724,279		
Profits and Interest paid to Reserve from 1st April, 1900, to 31st March, 1909		18,668,565		
Deduct—				
Loss on Sale of Securities	146,852			
Miscellaneous Charges	18,480			
Total deductions		165,332		
Amount of Reserve on 31st March, 1909		£18,503,233		£18,503,233

The securities purchased for £7,446,269 (as shown above) are as follows:—

Description.	Nominal Value.	Cost Price.
	£	£
2½ per cent. Consolidated Stock	4,165,770	3,780,276
Transvaal Government 3 per cent. Guaranteed Stock	1,092,923	1,076,524
Guaranteed 2¾ per cent. Stock (Irish Land)	438,720	407,187
Local Loans 3 per cent. Stock	200,000	195,106
National War Loan 2½ per cent. Stock	486,568	487,176
New South Wales Treasury Bills	500,000	500,000
Dominion of Canada Treasury Bills	1,000,000	1,000,000
	7,883,081	7,446,269

HOME CHARGES.

The net Expenditure in England chargeable to Revenue was £17,768,630 in 1907-8, £18,348,900 in the Revised Estimate for 1908-9, and £18,717,000 in the Budget for 1909-10. The last-named amount is thus divided:—

	£
Interest and Management of Debt, and payment of Interest and Annuities on account of Railways and Irrigation Works ...	10,687,500
Payments in connection with Civil Departments in India	149,100
India Office (excluding pensions)	204,600
Army and Marine Effective Charges	1,070,500
Stores of all kinds charged against revenue	1,209,100
Furlough Allowances	944,000
Non-Effective Charges (Pensions and Gratuities)	4,452,200
Total	18,717,000

Besides this, the outlay on stores, &c., for the construction of State Railways and Irrigation Works was £2,501,431 in 1907–8, and is estimated at £3,352,200 in 1908–9, and £2,289,300 in 1909–10.

SEABORNE TRADE.

The following figures show the Exports from, and Imports into, India during the last three years :—

	1906–7.	1907–8.	1908–9.
On Private Account.	£	£	£
Imports of Merchandise	72,205,100	86,596,700	80,841,100
Exports of Merchandise	117,710,700	118,163,700	101,934,500
Net Exports of Merchandise	45,505,600	31,567,000	21,093,400
Net Imports of Gold	9,862,300	11,566,500	3,144,100
Net Imports of Silver	4,463,000	6,683,100	7,972,700
Total Net Imports of Treasure	14,325,300	18,249,600	11,116,800
Net Exports of Merchandise and Treasure on Private Account.	31,180,300	13,317,400	9,976,600
Government Transactions.			
Imports of Merchandise	5,956,400	4,428,600	5,008,300
Exports of Merchandise	72,000	84,900	76,800
Net Imports of Merchandise	5,884,400	4,343,700	4,931,500
Net Imports *or Exports* of Gold	41,700	12,000	— *240,400*
Net Imports of Silver	11,540,700	6,295,800	72,900
Total Net Imports *or Exports* of Treasure	11,582,400	6,307,800	— *167,500*

BURDEN OF TAXATION.

	Accounts 1907–8.	Revised Estimate, 1908–9.	Budget, 1909–10.
	£	£	£
Salt	3,072,378	2,949,000	3,052,500
Stamps	4,212,194	4,287,200	4,427,800
Excise	6,163,111	6,342,100	6,717,100
Provincial Rates	524,756	531,100	533,600
Customs	4,895,771	4,751,400	4,927,000
Assessed Taxes	1,495,853	1,531,000	1,577,300
Registration	414,068	426,300	441,300
Total	20,778,131	20,818,100	21,676,600
According to the census taken in March, 1901, the population of British India was 232,072,832. On this basis, and allowing for an increase of population at the rate of one-half per cent. per annum, the payment per head, on the assumption that the whole of the taxation, including that on Salt, Excise, and Customs, is paid by the inhabitants of British India, is	*s. d.* 1 8¾	*s. d.* 1 8¾	*s. d.* 1 9½
If the payment of Land Revenue be added, the average becomes	3 2¾	3 3½	3 5½

ALEXANDER MURRAY.

India Office,
5th July, 1909.

APPENDIX I.

Notes on the main heads of Net Revenue and Expenditure.

NET REVENUE.

Land Revenue.

	£
Accounts, 1906–7	19,066,832
Accounts, 1907–8	17,982,592
Budget, 1908–9	19,224,700
Revised Estimate, 1908–9	18,945,800
Budget, 1909–10	20,162,000

In 1907–8, owing to the partial failure of the autumn monsoon, the collections of land revenue were seriously below the normal. In the United Provinces, which were more seriously affected than any other part of India, the receipts were £850,000 below the Budget Estimate.

In 1908–9 the net revenue fell short of the Budget Estimate by £278,900 in consequence of the deficiency in the winter rainfall in Bombay (where the gross revenue collected was £276,900 less than was anticipated), Bengal, and Eastern Bengal and Assam, and the partial drought in Upper Burma. There was also a deterioration of £57,000 in the Punjab; but increases were realised in the United Provinces and the Central Provinces, owing to a larger recovery of suspended and arrear revenue than had been anticipated.

The estimate for 1909–10 is based on the expectation of a normal monsoon. Large famine arrears will be due for recovery in addition to the current demand for the year; and an increase of £1,202,700 is anticipated in the gross revenue, of which £385,700 is expected in Bombay, £342,500 in the Punjab, £211,300 in the United Provinces, and £134,000 in the Central Provinces.

Forest.

	£
Accounts, 1907–8	1,727,701
Budget, 1908–9	1,840,300
Revised Estimate, 1908–9	1,692,300
Budget, 1909–10	1,789,800

The chief variations occur in Burma, in which province more than one-third of the total revenue is obtained. The set-back under this head is due to a decreased demand for forest produce, traceable to famine, and to a more rapid curtailment of departmental operations than was anticipated. Some recovery in the timber trade is expected during the present year.

Tributes.

	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9.	Budget, 1909–10.
	£	£	£	£
Receipts	584,520	617,700	585,200	586,500
Assignments and Compensations, and Refunds and Drawbacks.	195,154	195,100	202,800	194,800
Net revenue	389,366	422,600	382,400	391,700

The most important of the receipts under this head is the tribute of £233,000 from Mysore; the most important of the "assignments and compensations" is the payment of £167,000 to the Nizam of Hyderabad under the arrangement for the administration of Berar.

Opium.

	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9.	Budget, 1909–10.
	£	£	£	£
Receipts	5,244,986	4,842,900	5,884,200	4,416,000
Charges	1,673,038	1,491,200	1,268,300	1,101,700
Net revenue	3,571,948	3,351,700	4,615,900	3,314,300

The opium revenue is collected in different ways in different parts of India. In certain districts of Bengal and the United Provinces the poppy is cultivated under a system of advances by the Government, who manufacture the drug for sale by auction at Calcutta. About nine-tenths of the produce is sold for export, and the remainder is issued to the Excise and Medical Departments, under strict regulations, for consumption in India, the profits from its sale being credited under Excise. About seven-eighths of the net revenue under Opium is obtained from the Calcutta sales. The bulk of the remainder is derived from a pass duty levied on each chest of opium produced in the group of Native states known as Malwa, and exported *viâ* Bombay. The opium expenditure consists chiefly of payments to the cultivators in Bengal.

The Budget Estimate for 1908–9 anticipated a large reduction in the receipts, because, in consequence of the negotiations with the Chinese Government, it was decided to make a further reduction in the sale of Bengal opium during the year from 48,900 to 45,900 chests. The 45,900 chests were sold at an average price of Rs. 1,384 per chest, which was Rs. 84 per chest in excess of the estimated price: an increase which added about £257,000 to the gross receipts. But the bulk of the increase in the opium revenue was due to a remarkable movement in the Malwa trade. When deciding on the limit to be imposed in 1908 and 1909 on the export of opium for the purpose of giving effect to the arrangements with China, the Government of India fixed 15,100 chests as the permissible export of Malwa opium in 1908, and 13,600 chests in 1909. The limit for 1908 was reached in August, but during the remainder of the financial year duty was paid in advance on nearly 20,000 additional chests, by traders anxious to secure priority for the 1909 and 1910 shipments. The Budget estimate of receipts from Malwa (Bombay) opium was thus exceeded by £796,000.

The Budget for 1909–10 provides for the sale of 42,300 chests of Bengal opium, or less by 3,600 than in 1908–9, and the average price is estimated at Rs. 1,350 per chest. It is anticipated that between 8,000 and 9,000 chests of Malwa opium will pay pass duty in preparation for the shipments of 1911. The anticipated decrease of expenditure which is shown in the table above, is due to the reduction of the area under poppy. The reductions in the export of opium to China will continue until 1910, when the whole question will be re-examined with reference to the progress which China has made in its reforms.

Statistics are appended :—

	Bengal.		Bombay.		Chests of Bengal Opium produced.	Payments to Cultivators, including purchase of Opium.
	Chests sold.	Average price.	Chests of Malwa Opium passed for Export.	Rate of Duty per Chest.		
		Rs.		Rs.		£
Accounts, 1906–7	52,800	1,391	13,792	600	48,750	1,744,008
Accounts, 1907–8	48,900	1,350	15,512	600	38,126	1,503,876
Budget, 1908–9	45,900	1,300	15,100	600	—	1,320,000
Revised Estimate, 1908–9	45,900	1,384	35,000	600	40,001	1,099,400
Budget, 1909–10	42,300	1,350	8,700	600	—	943,300

Salt.

	Net Revenue.	Consumption (including Burma).
	£	
1902–3	5,931,933	36,663,000 maunds of 82⅔ lb.
1903–4	4,981,704	37,603,000 „ „
1904–5	5,093,466	39,132,000 „ „
1905–6	4,109,939	40,729,000 „ „
1906–7	4,095,173	43,086,000 „ „
1907–8	3,072,378	44,356,000 „ „
1908–9 (Revised Estimate)	2,949,000	44,525,000 „ „
1909–10 (Budget) ...	3,052,500	46,720,000 „ „

The decreases in the net revenue in 1903–4, 1905–6, and 1907–8 are due to successive reductions in the rate of duty, which has been lowered during this period from 2½ rupees (3*s.* 4*d.*) to one rupee (1*s.* 4*d.*) per maund of 82⅔ lb. These reductions have been followed by a marked increase of consumption.

In 1908 an Act was passed permitting the payment of duty on Salt on a system of limited credit instead of in cash, and the reduction of revenue in 1908–9 is partly attributable to this cause.

Stamps.

	£
Accounts, 1907–8	4,212,194
Budget, 1908–9	4,315,400
Revised Estimate, 1908–9	4,287,200
Budget, 1909–10	4,427,800

About two-thirds of the revenue is derived from court fee stamps and the remainder from commercial and other stamps. The improvement anticipated in the Budget is mainly in Bengal, Eastern Bengal and Assam, and Madras.

Excise.

	£
Accounts, 1907–8	6,163,111
Budget, 1908–9	6,326,400
Revised Estimate, 1908–9	6,342,100
Budget, 1909–10	6,717,100

The growth of the Excise Revenue is largely due to stricter administration and increased duties. In 1908–9 the increase was greatest in Madras (£161,900), due mainly to a higher revenue from toddy and country spirits, and Bombay (£40,900). There was a decline of £46,600 in the Central Provinces (in part due to a temperance movement) and of £24,000 in the United Provinces.

Provincial Rates.

	£
Accounts, 1905–6	2,792,257
Accounts, 1906–7	514,785
Accounts, 1907–8	524,756
Budget, 1908–9	531,700
Revised Estimate, 1908–9	531,100
Budget, 1909–10	533,600

The great reduction shown under this head is partly due to the abolition in April, 1906, of village service cesses, amounting to £547,900 a year, but mainly to the exclusion from the figures, with effect from the same date, of the portion of the receipts which is received and administered by District Boards and certain other local bodies.

Customs.

	£
Accounts, 1907–8	4,895,771
Budget, 1908–9	4,894,000
Revised Estimate, 1908–9	4,751,400
Budget, 1909–10	4,927,000

The gross receipts during the past three years, and the budget figures for the current year, are as follows :—

——	Accounts, 1906–7.	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9.	Budget, 1909–10.
Import duties :—	£	£	£	£	£
On Cotton Manufactures	860,900	1,012,600	1,000,000	800,000	800,000
On Liquors	566,000	670,000	700,000	694,700	714,000
On Silver Bullion and Coin	272,000	344,700	286,700	426,600	283,300
On other Metals and Manufactures of Metals.	230,100	304,200	286,700	313,300	333,300
On other Manufactured Articles ...	565,600	651,800	663,300	630,000	650,600
On Petroleum	251,800	297,600	306,700	340,000	350,000
On other Articles	709,800	814,800	820,200	849,400	877,500
Excise duty on Cotton Goods	193,400	226,600	236,700	238,300	250,000
Export duty on Rice	702,100	682,200	700,000	560,000	766,700
Total	4,351,700	5,004,500	5,000,300	4,852,300	5,025,400

The receipts in 1908–9 from the import duty on cotton manufactures and on silver and from the export duty on rice show striking variations from the Budget Estimate. By the autumn of 1908 the market for piece goods had become seriously congested and a sharp set back occurred in imports. On the other hand the heavy fall in the price of silver and copper gave a powerful stimulus to the Indian demand for these metals. The imports of bar silver on private account surpassed all previous records, and there is reason to believe that they were swollen by speculative purchases. The reduced yield of the export duty on rice resulted from the short harvest in Upper Burma and the diversion of heavy shipments from Lower Burma to Indian ports to meet famine demands. A large improvement is looked for under this head in the Budget for 1909–10.

Assessed Taxes.

	£
Accounts, 1907–8	1,495,853
Budget, 1908–9	1,513,800
Revised Estimate, 1908–9	1,531,000
Budget, 1909–10	1,577,300

The receipts shewn under this head are entirely derived from Income Tax. The tax is levied on non-agricultural incomes of Rs. 1,000 a year or more at the rate (approximately) of 2 per cent. on incomes from Rs. 1,000 to Rs. 2,000, and 2½ per cent. (equivalent to sixpence in the £) on incomes of Rs. 2,000 or more.

Registration.

	£
Accounts, 1907–8	414,068
Budget, 1908–9	428,800
Revised Estimate, 1908–9	426,300
Budget, 1909–10	441,300

The receipts are principally derived from fees for registering documents.

Post Office.

——	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9	Budget, 1909–10.
	£	£	£	£
Receipts	1,823,999	1,912,100	1,834,100	1,963,800
Charges	1,772,720	1,815,600	1,912,500	1,916,600
Net revenue *or charge* ...	51,279	96,500	*78,400*	47,200

The decline in 1908–9 is due partly to trade depression, partly to the increase of expenditure, particularly in connection with grain compensation allowance, and partly to the fact that 1908–9 was the first year in which the full effect was felt of important reductions in postal rates made in October, 1907.

Telegraph.

	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9.	Budget, 1909–10.
	£	£	£	£
Receipts	1,006,797	1,037,900	952,000	950,100
Charges	1,084,447	1,094,600	1,033,100	1,063,300
Net charge	*77,650*	*56,700*	*81,100*	*113,200*

The figures given represent the combined results of the working of the Indian Telegraph Department and the Indo-European Telegraph Department.

The charges include the following amounts for capital outlay, mainly on account of the Indian Telegraph Department :—1907–8, £262,649 ; 1908–9 (Revised Estimate), £194,000 ; 1909–10 (Budget), £211,000.

The falling off in the receipts in 1908–9 (Revised Estimate), is partly due to the general stagnation of trade, and partly to a revised tariff introduced on the 1st January, 1909. In view of the uncertainty arising from the introduction of the new rates, it has not been thought prudent to count on any growth of revenue during the current year.

The decrease in expenditure in 1908–9 is mainly in capital outlay of the Indian Telegraph Department.

Railways.

	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9.	Budget, 1909–10.
State Railways :—	£	£	£	£
Gross Receipts	27,296,944	29,072,900	26,658,800	29,182,400
Working Expenses	*14,648,595*	*14,959,700*	*16,370,000*	*15,747,800*
Net Traffic Receipts...	12,648,349	14,113,200	10,288,800	13,434,600
Surplus Profits paid to Companies, &c.	*430,239*	*436,000*	*303,600*	*350,200*
Interest charges—				
Interest on capital spent or advanced by the State.	*5,763,170*	*6,080,100*	*6,037,000*	*6,197,500*
Interest on capital deposited by Companies.	*1,461,146*	*1,693,700*	*1,641,900*	*1,834,200*
Annuities in purchase of Railways.	*2,869,335*	*3,268,200*	*3,268,200*	*3,357,800*
Sinking Funds	*154,058*	*159,600*	*159,600*	*165,100*
Total	*10,677,948*	*11,637,600*	*11,410,300*	*11,904,800*
Net Receipts	1,970,401	2,475,600	*1,121,500*	1,529,800
Guaranteed Railways :—				
Net charge to the State	*363,492*	—	*13,600*	—
Miscellaneous charges (net)	*43,907*	*69,100*	*41,300*	*82,700*
Net Receipts from all Railways ...	1,563,002	2,406,500	*1,176,400*	1,447,100

Before 1899–1900 the Railway Revenue Account always shewed a net charge. The figures from that year onwards are as follows :—

		£
1899–1900	Net receipt	76,756
1900–1	„	325,124
1901–2	„	846,616
1902–3	„	228,949
1903–4	„	860,669
1904–5	„	2,105,438
1905–6	„	2,001,966
1906–7	„	2,307,673
1907–8	„	1,563,002
1908–9 (Revised Estimate)	*Net charge*	*1,176,400*
1909–10 (Budget) ...	Net receipt	1,447,100

State Railways.—The profit derived by the State from the railways arises from the State lines, under which head are included not only the lines worked by the State (of which the most important are the North-Western, Eastern Bengal, and Oudh and Rohilkhand systems), but also lines which, while classified as State railways, are worked by companies receiving guaranteed interest on their share capital and a share of the surplus profits, and have in most cases been constructed by companies. Among the most important of the lines included in the latter class are the East Indian, Great Indian Peninsula, Bengal Nagpur, Bombay Baroda and Central India (including Rajputana-Malwa), Indian Midland, Madras and Southern Mahratta, South Indian, Assam-Bengal, and Burma Railways. For some years until 1908–9 the gross receipts of the State lines showed rapid and continuous growth. Including, for the purpose of comparison, the receipts of the Bombay, Baroda and Central India Railway, and of the Madras Railway, which were purchased by the State on the 31st December, 1905, and the 31st December, 1907, respectively, the gross receipts for 5 years are as follows :—

1905–6.	1906–7.	1907–8.	Revised Estimate, 1908–9.	Budget Estimate, 1909–10.
£ 25,505,000	£ 26,835,000	£ 28,127,000	£ 26,659,000	£ 29,182,000

As has been already stated, the poor financial result of the working of the railways in 1908–9 was the principal cause of the large deficit of the year. In consequence of bad harvests and general commercial stagnation the gross earnings fell below the Budget estimate by £2,414,100. At the same time the working expenses showed an increase of £1,410,300. A variety of causes contributed to this increase, amongst which the chief were the rise in the price of coal, heavy expenditure on grain compensation allowances to employees entailed by high prices, and increased outlay on wages following on the recent labour troubles. Moreover, there was unusual activity in betterment and renewals, which the railway authorities considered necessary for the safety and efficiency of the lines, and for which the lightness of the traffic afforded a favourable opportunity. The North Western Railway suffered severely from the August floods, and incurred substantial expenditure on repairs and diversions. As compared with 1907–8 the following are the chief variations :—

Gross Receipts :—Decreases—North Western Railway, £910,700 ; Rajputana-Malwa, £258,700 ; Great Indian Peninsula, £190,200 ; Oudh and Rohilkhand Railway, £176,300 ; Indian Midland, £104,500.

Working Expenses :—Increases—North Western Railway, £584,100 ; East Indian, £248,700.

The Budget estimate for 1909–10 anticipates an improvement of £3,145,800 in the net traffic receipts. The gross receipts are expected to be higher by £2,523,600, and the working expenses lower by £622,200. The following are the chief contributions expected from individual lines towards the net improvement :—North Western, £1,366,700 ; East Indian, £310,000 ; Oudh and Rohilkhand, £270,000 ; Rajputana-Malwa, £263,300 ; Bengal Nagpur, £259,300 ; Eastern Bengal, £192,300 ; Great Indian Peninsula, £171,700 ; Bombay, Baroda and Central India, £115,000.

The State Railway charges shown in the table on page 16 include the following sums applied to the redemption of capital :—

	1907–8.	1908–9 (Revised Estimate).	1909–10 (Budget).
	£	£	£
Capital Payments included in Annuities	623,498	706,145	760,396
Sinking Funds (for the discharge of funded debt).	154,058	159,600	165,100
Total	777,556	865,745	925,496

The Annuities were created for the purchase by the State of the East Indian, Eastern Bengal, Scinde Punjab and Delhi, Great Indian Peninsula, and Madras Railways.

Guaranteed Railways.—It will be observed that in 1909–10 the sub-head "Guaranteed Railways" disappears from the Estimates. This is due to the fact that the Secretary of State purchased on 31st December, 1907, the Madras Railway, the last of the lines owned by the Companies whose transactions were shown under this sub-head.

Irrigation.

	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9.	Budget, 1909–10.
MAJOR WORKS :	£	£	£	£
Receipts	3,248,547	3,430,600	3,353,700	3,335,500
Working Expenses	*1,004,009*	*976,400*	*1,064,600*	*1,033,100*
Interest on Debt	*980,912*	*1,032,600*	*1,025,400*	*1,073,500*
Net Receipts	1,263,626	1,421,600	1,263,700	1,228,900
MINOR WORKS :				
Receipts	232,045	209,700	214,500	214,800
Expenditure	*849,196*	*908,800*	*897,200*	*921,100*
Net Expenditure	*617,151*	*699,100*	*682,700*	*706,300*
Net Receipts, Major and Minor Works.	646,475	722,500	581,000	522,600

More than two-fifths of the revenue under this head is obtained in the Punjab.

In 1908–9 the heavy rains in August checked the demand for irrigation in the United Provinces, and the receipts in the Punjab were also considerably smaller than had been anticipated. The working expenses rose in most provinces with the cost of labour, and they were specially enhanced by flood damages in the Punjab.

Mint.

	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9.	Budget, 1909–10.
	£	£	£	£
Receipts	443,918	272,100	123,200	147,700
Charges	164,901	147,700	124,000	106,000
Net Receipt or *Charge*	279,017	124,400	*800*	41,700

The Mints are credited with a seigniorage of 2 per cent. on fresh issues of rupees, to cover the cost of coinage.

No new rupees were coined in 1908–9, and the bronze coinage was also much reduced owing to the large return of bronze from circulation on the closing of famine relief works.

Including the re-coinage of withdrawn issues, the coinage of rupees during the last three years has been as follows :—

	Rs.	£
1906–7	253,703,283	(16,913,552)
1907–8	173,070,146	(11,538,010)
1908–9	25,130,699	(1,675,380)

As mentioned on page 9 above, the whole of the net profit on the coinage of rupees up to 31st March, 1907, was transferred to the Gold Standard Reserve, but it has since been decided to use for capital expenditure on railways half the profit accruing from 1st April, 1907.

The cost of the silver bought for coinage into rupees and its coined value are not included in the "Mint" expenditure and receipts, as shewn in the Revenue and Expenditure Accounts of the Government of India, but are recorded under appropriate deposit heads.

Exchange.

	£
Accounts, 1907–8	94,511
Budget, 1908–9	Nil.
Revised Estimate, 1908–9	*33,000*
Budget, 1909–10	Nil.

The average rate obtained for bills and telegraphic transfers sold by the Secretary of State for India was 16·029 pence per rupee in 1907–8 and 15·9305 pence in 1908–9.

The loss of £33,000 in 1908–9 was incurred owing to the rate obtained for Bills and Transfers drawn by the Secretary of State having been less than 16*d.* per rupee. The loss would have been higher but for the gain realised on the sale of Sterling Bills.

No revenue is expected under this head in 1909–10.

NET EXPENDITURE.

Debt Services.

	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9.	Budget, 1909–10.
	£	£	£	£
Total payments for Interest on Debt	8,065,397	8,333,700	8,453,200	8,737,700
Deduct amount chargeable to Railways (*included under Railways, page 16*).	*5,763,170*	*6,080,100*	*6,037,000*	*6,197,500*
Deduct amount chargeable to Irrigation (*included under Irrigation, page 18*).	*980,912*	*1,032,600*	*1,025,400*	*1,073,500*
Interest on Ordinary Debt...	1,321,315	1,221,000	1,390,800	1,466,700
Interest on other Obligations	499,529	513,800	513,500	529,900
Total	1,820,844	1,734,800	1,904,300	1,996,600
Interest Receipts	*965,757*	*1,014,600*	*926,100*	*1,018,300*
Net Interest Payments other than those chargeable to Railways and Irrigation.	855,087	720,200	978,200	978,300

The total debt is classified in the Accounts as (1) Public Works Debt and (2) Ordinary Debt. The amount entered as belonging to the former category is the equivalent of the total capital expenditure which has been incurred by the State on Railways and Irrigation Works, together with the amount advanced to Railway Companies for capital expenditure, and the interest on this portion of the debt is charged under

Railways and Irrigation (*see* pages 16 and 18 above); the "Ordinary Debt" consists of the difference between the total debt in existence and the amount entered as Public Works Debt. In any year in which, owing to the use of surplus revenue or deposits for the construction of Public Works, the capital expenditure of the year exceeds the amount of debt incurred in the year, the effect of this system of classification is to cause a decrease to be shown in the amount of the Ordinary Debt and of the interest thereon.

The most important of the "other obligations" referred to in the table on page 19 are the Savings Banks Balances and the Service Funds and other special funds held by the Government of India.

The amount of the debt and other obligations is shewn on page 7 above.

The receipts shewn in the table on page 19 include the interest received in India on loans granted by the Government to Native States, Municipalities, Port Trusts, Railway Companies, &c., and in England on the balances of the Secretary of State in Council. They also include the interest, in India and England, on the invested portion (now £8,000,000) of the Paper Currency Reserve.

During 1908–9 £5,000,000 was borrowed on the security of India Bills against a provision of only £500,000 in the Budget. This additional borrowing necessitated an extra payment of £126,800 under the head of Interest during the year. At the same time there were reductions in the interest obtained from the investment of cash balances in England, and in the interest receipts in India, chiefly due to smaller realisation in the United Provinces of interest on agricultural loans granted by the Government. It is anticipated that the enhanced interest charges in 1909–10, due to additional borrowing, will be offset by increased interest receipts in England and India.

Military Services.

	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9.	Budget, 1909–10.
	£	£	£	£
Army	17,625,054	18,091,300	18,258,200	18,424,000
Marine	397,338	394,500	347,700	404,300
Military Works	1,109,675	1,142,500	894,600	796,800
Special Defence Works	116,287	109,400	30,600	27,900
Total	19,248,354	19,737,700	19,531,100	19,653,000

The details of the Army Charges, which form the most important part of the charges grouped together in the table above, are as follows :—

Net Army Charges in India.

	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1909–9.	Budget, 1909–10.
NET CHARGES IN INDIA.				
Effective Services :—	£	£	£	£
Army and Garrison and Administrative Staff.	576,027	583,400	593,300	612,700
Regimental Pay, Allowances and Charges	7,592,104	7,860,200	7,665,100	8,158,000
Supply and Transport	1,883,632	2,076,800	1,970,900	2,019,600
Medical Establishments, Supplies and Services.	418,111	400,100	399,000	377,700
Ordnance Establishments, Stores and Camp Equipage.	715,092	744,800	721,200	589,900
Other Effective Services	1,181,295	1,180,600	1,233,300	1,021,000
Compensation for dearness of food and forage.	420,734	416,100	554,900	508,000
Total Effective Services	12,786,995	13,262,000	13,137,700	13,286,900
Non-effective Charges	575,073	608,000	599,000	597,500
Total, India	13,362,068	13,870,000	13,736,700	13,884,400

Net Army Charges in England.

	Accounts, 1907-8.	Budget, 1908-9.	Revised Estimate, 1908-9.	Budget, 1909-10.
Effective Services :—				
Charges—	£	£	£	£
Payments to War Office for British Forces in India.	610,829	670,000	902,900	955,200
Furlough Allowances	482,214	461,000	505,300	510,000
Indian Troop Service and Passage of Officers.	347,213	339,100	343,200	322,700
Miscellaneous	106,654	47,000	48,200	37,000
Stores	651,380	613,000	600,100	639,700
Total	2,218,290	2,130,100	2,399,700	2,464,600
Receipts—				
Contribution of Imperial Government towards Sea Transport Charges.	130,000	130,000	130,000	130,000
Contribution of Imperial Government towards Military Charges for Aden.	100,000	100,000	100,000	100,000
Payment by Imperial Government (on capitation basis) for Indian Native Regiments serving in the Colonies.	103,028	86,600	46,000	122,000
Transfer and Sale of Stores, Recoveries, &c.	43,302	34,200	43,000	34,200
Total	376,330	350,800	319,000	386,200
Net Charge for Effective Services	1,841,960	1,779,300	2,080,700	2,078,400
Non-effective Charges (net)	2,421,026	2,442,000	2,440,800	2,461,200
Total, England	4,262,986	4,221,300	4,521,500	4,539,600
Grand Total	17,625,054	18,091,300	18,258,200	18,424,000

It will be seen from the table that the net Army charges were higher by £633,146 in 1908–9 than in 1907–8. The most important causes contributing to the increase were an additional payment to the War Office of £275,000 (being eleven months' payments at £300,000 a year) on account of the recruitment and training of troops, the high price of food and forage, involving additional expenditure of about £355,000, the cost (£126,700) of the operations against the Mohmands, and the increase in the pay of the Indian army, which involved a charge of £73,300 during the last quarter of 1908–9.

The Budget for 1909–10 provides for an increase of £165,800 over the Revised Estimates of 1908–9. This is the net result of an increase in the provision required for the additional pay of the Indian army (of which a full year's cost, £426,600, has to be met in 1909–10) and of compensating economies in other directions.

The economies are partly due to an alteration in the arrangements regulating the annual grants for measures for the improvement of the Army in India. In 1904 a programme of re-organization was put forward by Lord Kitchener, and in order to meet its cost, initial and recurring, and to provide for other measures of improvement (such as the re-arming of the artillery), it was decided in 1904–5 to include in each Budget for some years a grant of £2,167,000 a year for Special Military Expenditure. In 1907–8 this amount was reduced to £1,667,000 a year. The actual expenditure in the five years from 1904–5 to 1908–9 was as follows :—

	£
1904–5	1,100,000
1905–6	2,026,000
1906–7	2,390,000
1907–8	1,448,000
1908–9 (Revised Estimate) ...	1,263,000
	£8,227,000

Of this amount, £6,506,000 (approximately) represents the initial cost of measures and £1,721,000 the aggregate recurring expenditure during the period mentioned.

The chief measures which were undertaken up to 31st March, 1909, and the initial expenditure incurred on them up to that date, are as follows :—

I. Reorganization Scheme of the Commander-in-Chief :—

	Initial Expenditure.
	£
Increase of the reserve of small arm ammunition	473,000
Increase of horses, mules, and transport	399,000
Increase of the reserve of artillery ammunition	327,000
Increase of mobilisation equipment, including small arms ammunition columns.	306,000
Increase of the reserve of machine guns and rifles	198,000
Addition of 8 Royal Horse Artillery and Royal Field Artillery Ammunition Columns, 2 batteries of Native Mountain Artillery, and 1 Railway Company of Sappers and Miners.	117,000
Increase of field and general hospitals and medical equipment	90,000
Increase of veterinary field hospitals and equipment	18,000
Addition of 350 officers to the Indian Army	8,000
Minor items (approximately)	34,000
	1,970,000

II. Redistribution Scheme of the Commander-in-Chief :—

New buildings and lines	958,000

III. Other measures, unconnected with the reorganization and redistribution schemes :—

Re-armament of the Horse and Field Artillery with quick-firing guns, and consequent increase of the establishments.	1,750,000
Coast defences	432,000
Royal Indian Marine	295,000
Ordnance machinery and stores	200,000
Buildings and lines	600,000
Dairy and grass farms	80,000
Formation of an Indian Staff College	57,000
Remount Depots and horse breeding operations	55,000
Medical stores	45,000
Electrical installations in barracks	44,000
Buildings and ranges for Volunteers	20,000
	3,578,000
Total initial Expenditure I., II., and III. ...	£6,506,000

At the close of 1908–9 the recurring expenditure resulting from the measures carried out and in progress amounted to £655,000 a year, but against this permanent increase of expenditure must be set economies, estimated at £320,000 a year, which the Government of India have been able to effect as a result of the re-organization.

The programme of special measures has not yet been completed, but it has now been decided to discontinue the practice of making the fixed annual Budget grants mentioned above. The expenditure on measures which have been completed will be merged in the ordinary military expenditure: and the grants for new measures will depend on the urgency of the need, the claims of other branches of the administration, and the condition of the revenues. In the Budget of 1909–10 the grant is £474,900.

Military Works.—The reduction in the expenditure on Military Works in 1908–9 and again in 1909–10 is due to a curtailment of the programme of new works under the Redistribution Scheme, and to a reduction in the rate of expenditure on measures in progress.

Special Defence Works.—The expenditure on Special Defence Works is for a scheme of special coast defences begun in 1903–4. The greater portion of the outlay has been met from the grant for special military expenditure.

Collection of Revenue.

——	Accounts, 1907-8.	Budget, 1908-9.	Revised Estimate, 1908-9.	Budget, 1909-10.
	£	£	£	£
Land Revenue	3,501,340	3,574,800	3,666,800	3,677,600
Forest	980,340	1,050,300	1,010,800	1,057,600
Salt (including cost of production) ...	363,484	340,500	343,100	358,800
Stamps	139,109	212,800	176,000	141,900
Excise	296,094	385,500	389,600	399,800
Provincial Rates	4,737	6,200	5,100	6,200
Customs	206,478	221,200	210,300	229,900
Assessed Taxes	24,577	25,500	25,500	27,100
Registration	213,664	218,500	232,900	236,100
Total... ... ... £	5,729,823	6,035,300	6,060,100	6,135,000

The variations under Land Revenue occur mainly in connection with Survey and Settlement operations and with changes in Provincial and Village establishments. Part of the increased expenditure in 1908–9 is due to the extra allowances granted to these establishments in several Provinces as compensation for the dearness of grain, and to a special bonus of one week's pay which was given on the 50th anniversary of the Royal Proclamation of 1st November, 1858, to all permanent employees on a salary not exceeding Rs. 50 a month.

The charges for Forest conservancy, &c., increase with the work of the Department and the growth of the gross revenue.

The increase in the cost of collection of the Excise revenue is due to progressive administration.

Civil Departments.

	£
Accounts, 1907–8	11,999,649
Budget, 1908–9	12,896,700
Revised Estimate, 1908–9	13,321,700
Budget, 1909–10	13,369,800

The following table shews the charges for the several departments :—

——	Accounts, 1907-8.	Budget, 1908-9.	Revised Estimate, 1908-9.	Budget, 1909-10.
	£	£	£	£
General Administration	1,622,143	1,674,400	1,701,700	1,667,700
Law Courts and Jails	2,930,728	2,934,400	3,140,500	3,065,200
Police	3,659,703	3,940,600	4,026,100	4,114,500
Ports and Pilotage	35,929	57,500	105,600	40,800
Education	1,343,807	1,470,900	1,537,900	1,562,300
Ecclesiastical	123,546	129,400	120,000	127,700
Medical	804,134	1,063,500	954,500	1,039,800
Political	796,155	885,600	991,900	972,200
Scientific and Minor Departments ...	683,504	740,400	743,500	779,600
Total	11,999,649	12,896,700	13,321,700	13,369,800

In April, 1905, the Government of India made permanent annual grants to the Provincial Governments of £333,000 a year for Police Reform, £233,000 for Education, and £133,000 for the development of agricultural research and instruction, and in 1906–7 these grants were increased to £500,000, £266,700 and £160,000 a year respectively. £203,000 was added to the annual grant for Police reform in 1907–8, and a further sum of £80,000 in the Budget for 1908–9. In the Budget for 1909–10 a further annual grant of £76,700 is provided, bringing the total grant to £859,700 a year. A portion of these grants has been devoted to the construction of buildings, of which the cost is entered under the head Civil Works.

The increase of expenditure on the Civil Departments in 1908–9 as compared with 1907–8 was considerable, amounting to £1,322,000. The additional payments made to low paid Government servants in compensation for the dearness of food are estimated at

£597,900. The special bonus given on the 50th anniversary of the Royal Proclamation of 1st November, 1858 (*see* under "Collection of Revenue" above), cost about £140,200, of which a large part is included in the expenditure shown in this section. These two causes involved additional outlay in practically all the Civil Departments. The following causes affected the expenditure in particular departments :—

The cost of General Administration was enhanced by special secretarial work in connection with the scheme of constitutional reform. Measures for detecting and trying seditious offences caused an increase under Law-Courts and Police. Famine prices enhanced the cost of jail dietary in the United Provinces and the Punjab. The increase under Ports and Pilotage was due to the purchase of a new Hooghly pilot steamer in Bengal. Under Education larger payments were made as grants-in-aid for educational institutions in Bengal and the Punjab. The increase in Political expenditure was caused by a heavy drawing of arrears of subsidy by H.M. the Amir of Afghanistan and by the payments of rewards and compensation in connection with the operations against the Mohmands. Under Medical the expenditure did not increase as much as was anticipated in the Budget owing to the inability of the more impoverished provinces to spend immediately the special grant of £200,000 a year for sanitation provided in the Budget of 1908–9.

In the Budget for 1909–10 provision is made for the progress of Police reform, and for the extension of primary education in Bombay. Under Medical, provision has been made for heavier outlay on sanitary projects out of the annual grant mentioned above.

Miscellaneous Civil Charges.

	£
Accounts, 1907–8	4,155,959
Budget, 1908–9	4,095,700
Revised Estimate, 1908–9	4,305,900
Budget, 1909–10...	4,164,200

The expenditure under this head includes Territorial and Political Pensions, Civil Furlough and Absentee Allowances, Civil Superannuation Allowances and Pensions, Stationery and Printing, and other miscellaneous charges. The most important figures are those relating to Superannuation Allowances and Pensions, the net charge for which is as follows:—

	India.	England.	Total.
	£	£	£
1907–8	830,378	1,957,447	2,787,825
1908–9 (Revised Estimate)	886,700	1,975,700	2,862,400
1909–10 (Budget)	926,300	1,967,000	2,893,300

Famine Relief and Insurance.

	Accounts, 1907–8.	Budget, 1908–9.	Revised Estimate, 1908–9.	Budget, 1909–10.
	£	£	£	£
Direct Famine Relief	622,262	880,500	1,012,700	204,400
Protective Railways	6,561	700	100	20,000
Protective Irrigation Works	417,240	400,000	413,300	480,000
Reduction or avoidance of Debt	250,000	250,000	250,000	295,600
Total	1,296,063	1,531,200	1,676,100	1,000,000

A sum of not less than £1,000,000 is annually appropriated for the purposes of Famine Relief and Insurance. When the outlay on direct famine relief is less than the sum appropriated, the balance is used (1) for the construction or maintenance of protective railways and irrigation works, and (2) for the construction of ordinary public works, which would otherwise require additional borrowing. The amount used for the last mentioned purpose is shown under the head of "Reduction or Avoidance of Debt."

Up to the 1st April, 1907, the expenditure on direct Famine Relief was borne by the province or provinces visited by famine. A new system was introduced from that date, under which such expenditure is now borne partly, if not entirely, by Imperial

Revenues. The scheme enables each Local Government whose Province is liable to famine to build up gradually a fund, to be held to its credit by the Imperial Government, on which it is at liberty to draw when expenditure on famine relief becomes necessary. For this purpose the Local Governments in question are now annually credited with a fixed sum, determined with reference to, but not in exact proportion to, the average expenditure incurred by them on famine relief during the past 25 years. The amounts annually credited are as follows:—Madras, £16,700; Bombay, £91,300; Bengal, £17,300; United Provinces, £30,000; Punjab, £9,300; Central Provinces, £85,300. When famine occurs, the Local Government is entitled to draw upon the amount standing to its credit to meet its famine expenditure, and charges thus incurred are shewn in the accounts of the Government of India as Imperial expenditure. In the event of the amount at credit being exhausted owing to widespread or severe famine, any further expenditure on famine relief is shared between the Government of India and the Local Government, either equally or in such proportions as may be determined when the circumstances arise.

In accordance with the arrangements just described, the expenditure on direct Famine Relief in 1907–8 and 1908–9 has been shared as follows:—

	1907-8.		1908-9 (Revised Estimate).		1909-10 (Budget).	
	Government of India.	Local Government.	Government of India.	Local Government.	Government of India.	Local Government.
	£	£	£	£	£	£
United Provinces	354,840	204,840	417,500	417,400	27,500	27,600
Bengal	44,902	—	59,200	17,500	60,900	60,900
Central Provinces	9,681	—	75,300	—	3,300	—
Eastern Bengal and Assam ...	—	193	—	1,600	—	20,100
Other Provinces	7,806	—	24,200	—	4,100	—
Total	417,229	205,033	576,200	436,500	95,800	108,600

Civil Works.

	£
Accounts, 1907–8	4,436,577
Budget, 1908–9	4,209,300
Revised Estimate, 1908–9	4,275,300
Budget, 1909–10	3,949,100

[a] A portion of the permanent grants made to the Provincial Governments for expenditure on Police Reform, Education, and Agricultural development and research (*see* above under "Civil Departments," pages 23 and 24) has been devoted to the construction of buildings, and the money so spent goes to increase the charges under this head.

The decrease of expenditure under this head is due to the depletion of the provincial balances owing to famine and other causes.

Provincial Adjustments.

	Provincial Surpluses (which are added to the Provincial Balances and charged against the Revenue of the Year).	Provincial Deficits (*i.e.*, amounts met from Provincial Balances and not charged against the Revenue of the Year).
	£	£
Accounts, 1907–8	—	1,021,186
Budget, 1908–9	—	525,100
Revised Estimate, 1908–9	—	762,100
Budget, 1909–10	—	200,500

In the Budget for 1908–9 it was anticipated that the share of the revenue of the year to be credited to the Provincial Governments in accordance with the system of financial decentralisation now in force, would amount (including certain special grants made by the Government of India at the beginning of the year) to £23,559,500, and that the

share of the expenditure of the year chargeable to Provincial Governments would be £24,084,600, of which £525,100, being the excess of Provincial expenditure over Provincial revenue, would be met from the balances of the Provincial Governments, instead of being charged against the revenues of the year.

The revenues actually credited to the Provincial Governments amounted to £24,099,500, the increase being due to large additional assignments, aggregating £654,200, granted during the year without Budget provision to the United Provinces, Bengal and Eastern Bengal and Assam in aid of their balances, which had become depleted through famine, plague, and other causes. The Provincial share of expenditure rose to £24,861,600, the largest increases being under Civil Departments and Miscellaneous Civil Services. Thus the Provincial Deficits were £762,100 instead of £525,100 as estimated in the Budget. In the absence of the special assignments just mentioned, which were made by the Government of India in relief of Provincial finances, the Provincial Deficits would have been £1,416,300.

In 1909–10 it is assumed that the Provincial Balances will make a net contribution of £200,500 towards the expenditure of the year. In the calculation on which this assumption is based, account is taken of the special grant to Provincial revenues of £76,700 for police reform mentioned on page 23.

APPENDIX II.

HOME CHARGES.

The following is an analysis of the Net Expenditure in England charged on the Revenue of the year :—

Net Expenditure.	Accounts, 1907–8.	Revised Estimate, 1908–9.	Budget, 1909–10.
	£	£	£
Interest and Management of Debt (excluding Interest charged in Railway Revenue and Irrigation Accounts).	1,640,070	1,874,600	1,977,800
Railway Revenue Account	8,063,223	8,211,700	8,597,600
Irrigation: Interest on Debt	108,344	110,700	112,100
Civil Administration:			
Payments on account of Departments in India, passage, outfit, &c.	60,163	64,100	42,700
Postal Subsidy	60,120	54,600	54,600
Telegraph: Red Sea Company's Annuity	18,027	9,000	—
,, Indo-European	17,214	11,200	27,000
,, Joint Purse Guarantee	3,484	—	5,000
Public Works: Civil Engineering College	137	—	—
,, Other Charges	2,747	4,200	3,000
Indian Civil Service: Allowances to Candidates, Examinations, &c. ...	15,964	14,300	13,200
Lunatics: Maintenance	1,585	1,600	1,500
Political Charges: Persian Mission and Minor Consulates	*— 7,471*	*— 8,500*	*— 10,000*
,, Pensions: Territorial and Political	23,487	11,100	9,700
,, Other Charges	2,816	3,800	2,400
India Office: Salaries of Establishment	138,628	142,100	143,100
,, Auditor's Department	6,566	6,500	6,300
,, Store Department	23,250	24,600	25,300
,, India Store Depôt—additions to building	10,962	12,000	5,000
,, Stationery, Postage, Telegrams, and other Charges	24,748	25,300	24,900
Army, and Marine, Effective: Home charges of British forces serving in India (deducting receipt of £100,000 from War Office on account of Aden).	539,431	815,200	871,200
,, ,, Troop Service and Transport (deducting receipt of £130,000 from War Office).	296,667	188,700	183,100
,, ,, Receipt on account of Indian Native Regiments lent for service in the Colonies.	*— 103,028*	*— 46,000*	*— 122,000*
,, ,, His Majesty's ships in Indian Seas	100,056	100,100	100,100
,, ,, Other Charges	107,217	49,400	38,100
Stores: Civil and Public Works	424,553	441,900	321,400
,, Telegraph	172,570	120,000	100,000
,, Marine	111,607	89,500	96,200
,, Army	626,434	582,400	616,000
,, Military Works	70,640	40,000	50,000
,, Special Defences (1902)	20,862	13,000	16,000
,, Miscellaneous Charges	10,468	2,100	9,500
Furlough: Civil	329,359	363,400	368,000
,, Army and Marine	482,334	501,000	502,000
,, Telegraph and Public Works	60,394	75,000	74,000
Non-Effective Charges (including India Office Pensions):			
Civil	1,374,950	1,395,500	1,391,300
Army and Marine	3,026,052	3,044,800	3,066,900
Total	17,768,630	18,348,900	18,717,000

The Expenditure in England not charged on the Revenues of the year is as follows:—

Expenditure.	Accounts, 1907-8.	Revised Estimate, 1908-9.	Budget. 1909-10.
	£	£	£
Capital outlay on construction of State Railways	2,414,214	3,296,200	2,256,300
„ „ on Irrigation Works	87,217	56,000	33,000
Total	2,501,431	3,352,200	2,289,300

APPENDIX III.

RAILWAYS:

MILEAGE AND TRAFFIC (including railways outside the Government accounts).

Length of railways open in India on 31st March, 1907		29,303·37 miles.
Length of railways open in India on 31st March, 1908		30,206·25 „
Additional mileage opened in 1908–1909:—		
Gondia-Chanda	147·78 miles	
Eastern Bengal	112·40 „	
Bengal and North-Western	82·88 „	
North-Western	56·59 „	
Burma Extensions	52·16 „	
Bengal-Nagpur	50·48 „	
Mirpur-Khas-Jhudo	50·00 „	
Gaekwar's-Mehsana	38·11 „	
Madras and Southern Mahratta	31·75 „	
Jubbulpore-Gondia Extension	26·40 „	
Cutch	25·11 „	
East Indian	21·34 „	
Gwalior Light	19·74 „	
Baran-Kotah	13·31 „	
Nilgiri	11·97 „	
South Indian	11·30 „	
Baraset-Basirhat Light	8·50 „	
Howrah-Amta Light	6·68 „	
Rohilkund and Kumaon	4·19 „	
Bezwada-Masulipatam	2·50 „	
Tirhoot	1·07 „	
Increase due to correction of mileage ...	2·53 „	
Total		776·79 „
Length of railways open in India on 31st March, 1909		30,983·04 miles.

—	1906.	1907.	1908.
Number of passengers carried	271,063,000	305,889,000	330,223,900
Tons of goods carried	58,869,000	62,098,000	64,609,000

Capital Outlay and Net Traffic Receipts.

(The lines mentioned below are those of which the transactions are recorded in the Government accounts. The Capital at charge in 1907–8, including outlay by companies and local boards, is calculated by deducting from the total capital outlay up to 31st March, 1908, half the outlay in 1907–8.)

—	—	Capital at Charge, 1907–8.	Net Receipts, 1907.	Percentage of Net Receipts on Capital at Charge.
		£	£	
State	East Indian	46,137,438	3,203,998	6·94
	Rajputana-Malwa	11,274,515	876,160	7·77
	Bhopal	225,666	15,138	6·71
	Palanpur-Deesa	15,944	1,623	10·18
	Bengal-Nagpur	21,003,221	921,198	4·39
	Burma	10,390,149	472,185	4·54
	Assam-Bengal	8,829,494	31,453	·36
	Jorhat	61,743	581	·94
	Eastern Bengal	14,084,987	602,839	4·28
	Bombay, Baroda and Central India ...	11,157,510	753,749	6·76
	Nagda-Muttra	1,752,470	2,630	·15
	Tirhoot	4,689,623	302,854	6·46
	Oudh and Rohilkhand	13,947,215	382,816	2·74
	Agra Delhi Chord	854,217	49,699	5·82
	Indian Midland	8,855,639	292,386	3·30
	Lucknow-Bareilly Section	846,587	55,288	6·53
	Hardwar-Dehra	180,718	13,011	7·20
	North Western	45,281,859	2,085,473	4·61
	South Indian	8,643,148	548,329	6·34
	Bezwada Extension	78,831	12,259	15·55
	Bezwada-Masulipatam	106,428	1,747	1·64
	Mysore	1,224,000	60,233	4·92
	Mayavaram-Mutupet	319,743	19,583	6·12
	Tinnevelly-Quilon (British Section)...	292,078	21,135	7·24
	Great Indian Peninsula	30,094,925	1,481,568	4·92
	Madras and Southern Mahratta ...	25,998,430	437,438	1·68
	Jodhpur - Hyderabad (British Section).	279,023	24,076	8·63
		266,625,601	12,669,449	4·75
Unopened lines, stores, &c.	... ...	3,523,663		
		270,149,264	12,669,449	4·69
Private Companies :— Government payments.	... ...	1,415,868		
		271,565,132		

APPENDIX IV.

MAJOR IRRIGATION WORKS.

Capital Outlay and Net Earnings.

	Capital Outlay to end of 1907-8.	Net Earnings (being gross receipts less working expenses).	Percentage of net Earnings on Capital Outlay.
Bengal :—	£	£	
Orissa Project	1,738,020	3,841	·22
Midnapore	553,728	—2·064	—·37
Sone	1,720,820	60,771	3·53
United Provinces :—			
Ganges	2,060,766	248,525	12·06
Lower Ganges	2,323,976	146,566	6·31
Agra	702,662	34,126	4·85
Eastern Jumna	309,134	90,909	29·41
Betwa	445,241	5,863	1·32
Punjab and N.W. Frontier Province :—			
Western Jumna	1,103,475	138,732	12·57
Upper Bari-Doab	1,326,610	147,565	11·12
Sirhind	1,586,230	145,678	9·18
Lower Chenab	1,832,981	350,490	19·12
Lower Jhelum	1,034,109	63,893	6·18
Lower Swat River	271,628	30,959	11·39
Upper Chenab	649,145	—	—
Upper Jhelum	451,206	—	—
Madras :—			
Godavari Delta	809,623	188,646	23·30
Kistna Delta	970,451	178,418	18·39
Pennér Anicut	369,525	31,030	8·39
Kurnool-Kuddapah	1,500,210	13,254	0·88
Periyar Project	651,199	23,835	3·66
Rushikulya Project	310,664	4,374	1·41
Bombay:—			
E. Nara Works	432,299	23,075	5·34
Mutha	463,042	15,949	3·44
Jamrao	525,416	23,214	4·42
Nira	404,376	24,237	5·99
Burma :—			
Mandalay	334,492	21,046	6·29
Shwebo	321,589	11,518	3·58
Other Works	4,157,454	220,088	4·77
Total	29,360,071	2,244,538	7·65

APPENDIX V.

TRADE TABLES.

SEA-BORNE TRADE :—

I.—General Summary.

II.—Imports and Exports of Merchandise : Summary distinguishing Government transactions from transactions on Private Account.

III.—Movements of Treasure.

IV.—Analysis of Imports of Merchandise, shewing the principal articles separately.

V.—Analysis of Exports of Merchandise, shewing the principal articles separately.

I.—*Summary of Sea-borne Trade (Private and Government transactions combined).*

	1906–7.	1907–8.	1908–9.
	£	£	£
Imports :—			
Merchandise	78,161,500	91,025,300	85,849,400
Treasure	29,719,900	28,189,700	15,162,800
Total	107,881,400	119,215,000	101,012,200
Exports :—			
Merchandise :—			
Indian Produce	115,439,700	115,695,200	99,838,900
Re-exports	2,343,000	2,553,400	2,172,400
Total	117,782,700	118,248,600	102,011,300
Treasure	3,812,200	3,632,300	4,213,500
Total	121,594,900	121,880,900	106,224,800
Total Imports and Exports	229,476,300	241,095,900	207,237,000
Net Exports...	13,713,500	2,665,900	5,212,600

II.—*Sea-borne Trade—Imports and Exports of Merchandise; Summary distinguishing Government Transactions from Transactions on Private Account.*

	1906–7.	1907–8.	1908–9.
	£	£	£
Imports of Merchandise :—			
Private	72,205,100	86,596,700	80,841,100
Government	5,956,400	4,428,600	5,008,300
Total Imports	78,161,500	91,025,300	85,849,400
Exports of Merchandise :—			
Private	117,710,700	118,163,700	101,934,500
Government	72,000	84,900	76,800
Total Exports	117,782,700	118,248,600	102,011,300
Net Exports, Private	45,505,600	31,567,000	21,093,400
Net Imports, Government	5,884,400	4,343,700	4,931,500

III.—*Sea-borne Trade—Movements of Treasure.*

	1906–7.	1907–8.	1908–9.
	£	£	£
Gold :—			
Net Imports on Private Account	9,862,300	11,566,500	3,144,100
Net Imports *or Exports* on Government Account ...	41,700	12,000	*240,400*
Total Net Imports	9,904,000	11,578,500	2,903,700
Silver :—			
Net Imports on Private Account	4,463,000	6,683,100	7,972,700
Net Imports on Government Account	11,540,700	6,295,800	72,900
Total Net Imports	16,003,700	12,978,900	8,045,600
Total Net Imports of Treasure	25,907,700	24,557,400	10,949,300

IV.—*Sea-borne Trade—Analysis of Imports of Merchandise, shewing the principal articles separately.*

	1906–7.	1907–8.	1908–9.
A. *On Private Account*—	£	£	£
1. Live Animals	310,400	294,000	203,700
2. Articles of Food and Drink :—			
Liquors	1,237,800	1,336,600	1,323,300
Provisions :—			
From United Kingdom...	651,500	709,000	745,700
From elsewhere	964,100	1,117,700	1,129,800
Total	1,615,600	1,826,700	1,875,500
Salt	445,200	534,700	560,500
Spices	959,500	1,041,100	916,000
Sugar (Refined) :—			
From United Kingdom...	107,600	19,300	7,300
From Mauritius	1,318,400	1,549,500	1,638,300
From Austria-Hungary and Germany ...	2,108,600	485,600	1,307,700
From Java	1,491,300	3,419,300	3,448,000
From elsewhere	186,400	92,400	96,500
Unrefined Sugar, Molasses, and Confectionery	613,100	585,300	775,300
Total	5,825,400	6,151,400	7,271,100
Other articles	393,300	532,300	1,071,200
Total value of articles of Food and Drink ...	10,476,800	11,422,800	13,017,600
3. Metals and Manufactures of Metals :—			
Hardware and Cutlery :—			
From United Kingdom	1,164,800	1,324,400	1,301,700
From Germany	282,700	388,500	251,000
From elsewhere	321,500	397,400	403,600
Total...	1,769,000	2,110,300	1,956,300
Machinery and Millwork :—			
From United Kingdom	3,692,500	4,122,600	4,107,800
From elsewhere	167,500	267,600	302,800
Total...	3,860,000	4,390,200	4,410,600

IV.—*Sea-borne Trade—Analysis of Imports of Merchandise, shewing the principal articles separately—cont.*

	1906-7.	1907-8.	1908-9.
A. *On Private Account—cont.*	£	£	£
3. Metals and Manufactures of Metals—*cont.*			
Iron and Steel	5,045,500	6,501,000	6,023,500
Copper	928,800	1,375,600	1,814,200
Other Metals	719,100	917,600	825,200
Railway Plant (other than Government Stores)	2,772,200	4,800,500	4,946,600
Total value of Metals and Manufactures of Metals.	15,094,600	20,095,300	19,976,400
4. Chemicals, Drugs, Medicines, Narcotics, Dyeing and Tanning Materials.	2,072,400	2,392,400	2,181,100
5. Oils	1,845,300	2,463,300	2,772,300
6. Raw materials and unmanufactured articles:—			
Jewellery	622,500	463,800	344,100
Wood	539,500	546,700	491,600
Silk	378,700	654,300	679,700
Coal	324,000	395,700	548,300
Other articles	1,067,400	1,275,500	1,127,700
Total	2,932,100	3,336,000	3,191,400
7. Articles manufactured and partly manufactured:—			
Cotton—Twist and Yarn, Piece Goods, and Thread:—			
From United Kingdom	25,099,300	29,503,900	22,788,500
From elsewhere	988,500	1,177,200	1,310,900
Other sorts of Cotton	1,190,500	1,347,300	1,243,300
Total	27,278,300	32,028,400	25,342,700
Silk	1,216,700	1,423,200	1,520,500
Wool	1,368,100	1,845,000	1,940,600
Apparel:—			
From the United Kingdom	760,100	843,400	851,800
From elsewhere	648,100	878,600	759,700
Total...	1,408,200	1,722,000	1,611,500
Glass and Glassware	807,600	963,500	779,500
Instruments, apparatus, and appliances ...	799,100	908,800	824,100
Other articles	6,789,300	7,702,000	7,479,700
Total value of articles manufactured and partly manufactured.	39,473,500	46,592,900	39,498,600
Total value of Imports of Merchandise on Private Account.	72,205,100	86,596,700	80,841,100
B. *Government Stores*	5,956,400	4,428,600	5,008,300
Grand Total, Imports of Merchandise ...	78,161,500	91,025,300	85,849,400

V.—*Sea-borne Trade—Analysis of Exports of Merchandise, shewing the principal articles separately.*

	1906–7.	1907–8.	1908–9.
A. *Indian Merchandise exported on Private Account.*			
1. Animals, living	£ 150,900	£ 143,900	£ 105,700
2. Articles of Food and Drink :—			
Coffee	664,300	743,000	926,600
Rice and Rice-flour	12,353,000	13,559,400	10,593,500
Wheat and Wheat-flour	5,226,800	6,097,000	1,240,800
Other grains and Pulse	857,100	1,349,400	544,800
Provisions	434,100	503,000	507,400
Spices	401,400	351,300	390,200
Tea	6,571,800	6,866,900	6,933,900
Other articles	315,800	351,100	561,500
Total, Articles of Food and Drink	26,824,300	29,821,100	21,698,700
3. Metals and Manufactures of Metals	650,300	737,700	578,400
4. Chemicals, Drugs, Dyeing Materials, &c.:			
Opium :—			
To China	4,802,500	4,362,700	4,934,600
To other countries	1,402,800	1,419,000	1,298,200
Total	6,205,300	5,781,700	6,232,800
Indigo :—			
To the United Kingdom	110,700	126,900	134,400
To other countries	356,300	297,900	192,600
Total	467,000	424,800	327,000
Other articles	1,032,600	1,152,100	1,088,800
Total, Chemicals, Drugs, &c.	7,704,900	7,358,600	7,648,600
5. Oils	465,700	572,100	629,600
6. Raw Materials and Unmanufactured Articles :—			
Cotton :—			
To Japan	3,704,900	4,828,600	4,441,400
To Germany	3,147,600	3,638,500	2,130,600
To other countries	7,799,800	8,667,900	6,540,000
Total	14,652,300	17,135,000	13,112,000
Hides and Skins (Unprepared) :—			
To the United States	2,602,500	1,530,900	2,163,900
To Germany	1,722,900	1,292,900	1,330,900
To other countries	2,937,200	1,877,400	2,064,600
Total...	7,262,600	4,701,200	5,559,400
Jute :—			
To the United Kingdom	7,707,900	4,678,900	5,527,200
To Germany	3,937,900	2,558,100	2,859,000
To other countries	6,246,700	4,744,900	4,836,800
Total	17,892,500	11,981,900	13,223,000
Linseed :—			
To United Kingdom	774,600	1,115,800	714,600
To other countries	1,398,600	2,075,300	988,900
Total	2,173,200	3,191,100	1,703,500

V.—*Sea-borne Trade—Analysis of Exports of Merchandise, shewing the principal articles separately—cont.*

	1906-7.	1907-8.	1908-9.
A. *Indian Merchandise exported on Private Account—cont.*	£	£	£
6. Raw Materials and Unmanufactured Articles—*cont.*			
Other seeds	6,507,900	8,019,000	6,081,900
Fodder, Bran, and Cattle-food	626,600	984,800	878,400
Wool, raw	1,617,700	1,402,600	1,389,100
Other articles	3,622,100	3,404,400	2,776,000
Total, Raw Materials and Unmanufactured Articles.	54,354,900	50,820,000	44,723,300
7. Manufactured and partly manufactured articles :—			
Cotton twist and yarn :—			
To China	6,332,300	4,443,700	5,694,000
To other countries	598,700	1,538,300	759,700
Total	6,931,000	5,982,000	6,453,700
Other cotton	1,181,200	1,195,700	1,237,700
Total cotton	8,112,200	7,177,700	7,691,400
Jute :—			
Gunny bags and cloth :—			
To the United Kingdom	1,175,500	1,068,000	836,300
To the United States	3,918,300	4,430,900	3,486,300
To Argentine Republic	882,500	1,617,100	1,502,000
To other countries	4,427,700	4,996,000	4,613,100
Other Jute manufactures	73,500	86,400	52,900
Total	10,477,500	12,198,400	10,490,600
Hides and Skins, dressed or tanned :—			
To the United Kingdom	2,539,500	2,223,100	2,359,700
To other countries	428,000	376,700	392,700
Total	2,967,500	2,599,800	2,752,400
Lace	2,247,400	2,584,700	1,823,900
Other articles	1,432,400	1,638,100	1,678,100
Total, manufactured and partly manufactured articles.	25,237,000	26,198,700	24,436,400
Total exports of Indian merchandise on Private Account.	115,388,000	115,652,100	99,820,700
B. *Government Stores, exports*	51,700	43,100	18,200
Total exports, Indian merchandise	115,439,700	115,695,200	99,838,900
C. *Re-exports—On Private Account :—*			
Cotton, wool and apparel	1,186,400	1,304,600	1,056,800
Other articles	1,136,300	1,207,000	1,057,000
D. *Re-exports—Government Stores*	20,300	41,800	58,600
Total	2,343,000	2,553,400	2,172,400
Grand Total, Exports of Merchandise	117,782,700	118,248,600	102,011,300

VI.—*Sea-borne Trade—Analysis of Imports of Merchandise on Private Account, shewing separately the countries of origin.*

Countries.	1906–7.	1907–8.	1908–9.*
	£	£	£
Europe :—			
United Kingdom	48,198,600	57,757,900	50,617,800
Belgium	2,903,600	3,538,500	3,447,000
Germany	3,860,600	3,443,300	3,287,300
Austria-Hungary	2,045,600	1,770,100	2,577,700
France	975,200	1,354,700	1,207,300
Italy	720,700	795,000	756,400
Other countries	879,800	1,492,100	1,685,500
Total	59,584,100	70,151,600	63,579,000
Africa and adjacent Islands :—			
Mauritius and dependencies including Seychelles ...	1,445,100	1,642,800	1,715,500
Egypt	104,800	201,400	232,500
British East Africa	141,000	209,600	211,700
Other countries	79,800	74,000	156,100
Total	1,770,700	2,127,800	2,315,800
America :—			
United States	1,698,000	2,158,200	2,175,500
Other countries	2,300	1,400	1,000
Total	1,700,300	2,159,600	2,176,500
Asia :—			
Borneo, Java, and Sumatra	2,214,600	4,101,800	4,372,000
Straits Settlements	1,845,700	2,097,100	2,299,300
China : Hong Kong	561,800	746,600	794,600
,, other ports (excluding Macao)	433,900	718,706	754,400
Japan	1,073,400	1,445,000	1,411,200
Ceylon	566,300	629,900	469,200
Arabia	380,900	370,400	318,900
Other countries	1,600,200	1,560,500	1,454,700
Total	8,676,800	11,670,000	12,074,300
Australasia	473,200	487,700	698,200
Grand Total	72,205,100	86,596,700	80,843,800

VII.—*Sea-borne Trade—Analysis of Exports of Indian Merchandise on Private Account shewing separately the countries of destination.*

Countries.	1906–7.	1907–8.	1908–9.*
	£	£	£
Europe :—			
United Kingdom	31,289,500	29,936,500	23,982,800
Germany	13,149,700	13,493,700	9,999,900
France	7,470,000	7,669,700	6,394,300
Belgium	4,798,500	6,097,100	4,001,200
Austria-Hungary	4,012,300	4,234,600	3,095,600
Italy	3,803,600	3,695,100	3,321,500
Holland	1,201,800	1,685,400	766,200
Other Countries	1,956,200	2,035,400	1,984,000
Total	67,681,600	68,847,500	53,545,500

* Preliminary figures.

VII.—*Sea-borne Trade—Analysis of Exports of Indian Merchandise on Private Account, shewing separately the countries of destination—concluded.*

Countries.	1906–7.	1907–8.	1908–9.
	£	£	£
Africa and adjacent Islands :—			
*Egypt	1,316,800	1,237,800	2,422,000
Mauritius and dependencies including Seychelles ...	832,700	735,200	786,600
Natal	358,400	446,600	361,000
British East Africa	368,900	412,100	400,900
Other Countries	726,500	756,100	663,000
Total	3,603,300	3,587,800	4,633,500
America :—			
United States	10,415,700	9,012,200	8,806,700
South America	1,575,400	2,424,100	2,187,500
Canada	517,900	329,600	317,100
West Indies	341,200	325,700	288,300
Other Countries	11,400	17,100	4,500
Total	12,861,600	12,108,700	11,604,100
Asia :—			
Hong Kong	7,249,600	5,658,800	6,715,200
China (exclusive of Hong Kong and Macao) ...	5,318,500	4,330,000	5,259,900
Japan	4,730,000	5,913,800	4,762,700
Straits Settlement	4,352,700	4,546,800	3,504,500
Ceylon	4,254,400	4,167,300	3,880,100
Aden and Dependencies	746,400	651,200	532,400
Turkey	661,600	1,202,700	1,101,800
Borneo, Java and Sumatra	446,700	889,700	502,200
Other Countries	1,547,000	1,565,400	1,724,700
Total	29,306,900	28,925,700	27,983,500
Australasia	1,934,600	2,182,400	2,054,100
Grand Total	115,388,000	115,652,100	99,820,700

* The figures for exports to Egypt in 1908–9 include goods shipped to Egyptian ports "for orders" which, on later adjustment, will be shown as exports to the countries of their final destination.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
8 June 1910.

RICHMOND RITCHIE,
Under Secretary of State for India.

(*Presented pursuant to the Government of India Act*, 1858, *Section* 53.)

Ordered, by The House of Commons *to be Printed*,
9 *June* 1910.

CX-Y-14

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OF THE

ROYAL ASIATIC SOCIETY.

EAST INDIA (HOME ACCOUNTS).

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£	s.	d.	£	s.	d.	£	s.	d.
Balance on the 1st April 1908, including 1,131,223*l.* 2*s.* 5*d.* on account of the Gold Standard Reserve							5,738,489	7	10
REVENUE.									
INTEREST:									
Interest realized from investment of Cash Balance, &c.	47,236	18	7						
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	369	0	0						
Paper Currency Reserve Investment: Interest, &c.	41,981	19	5						
				89,587	18	0			
TELEGRAPH:									
Indo-European Telegraph:									
Message Revenue	6,652	4	10						
Miscellaneous Receipts	173	19	1						
				6,826	3	11			
MEDICAL:									
Pay, pensions, &c., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance				1,010	8	4			
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:									
Sale proceeds of books, maps, &c.				1,159	5	3			
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:									
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company	9,495	5	6						
Subscriptions in respect of the India Office Provident Fund	1,601	0	7						
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:	£	s.	d.						
Bengal Civil Service Annuity Fund	3,982	0	11						
Madras Civil Service Annuity Fund	821	10	11						
Bombay Civil Fund: Annuity Branch	611	1	6						
Bengal Civil Fund	405	13	11						
Madras Civil Fund	63	14	8						
Bombay Civil Fund: Provident Branch	475	1	8						
Bengal Military Orphan Society	10,885	11	3						
Bengal Military Fund	15,542	12	2						
Madras Military Fund	6,848	17	2						
Bombay Military Fund	5,460	9	4						
Madras Medical Fund	55	12	10						
Indian Navy Fund	307	7	4						
				45,459	13	8			
Subscriptions towards Indian Civil Service Family Pensions				13,189	9	11			
				69,745	9	8			
Carried forward			£	168,329	5	2	5,738,489	7	10

of the GOVERNMENT of *India*, from 1st April 1908 to 31st March 1909.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	444 4 4	
Stores for India	20 4 4	
		464 8 8
OPIUM: Stores for India: For the Behar and Benares Opium Agencies		1,125 4 0
SALT: Stores for India: Portable steam engine, &c.		1,581 11 2
STAMPS: Stores for India		136,666 14 2
EXCISE:		
Passage of an Officer on appointment	41 5 0	
Stores for India: Hydrometers, &c.	107 14 10	
		148 19 10
CUSTOMS:		
Passage of an Officer on appointment	40 3 4	
Stores for India: Weighing machines, &c.	119 2 6	
		159 5 10
FOREST:		
Expenses in connection with Probationers for the Forest Department, Allowances to Officers on appointment, &c.	4,390 17 2	
Stores for India: Launch engine, &c.	1,275 6 8	
		5,666 3 10

INTEREST ON DEBT:

	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Total interest on Loans contracted in England under various Acts and on liabilities of Railway Companies taken over on purchase		*5,252,251 2 3		
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 15)	3,030,598 11 8			
State Railways—Interest chargeable against Companies on Advances (*see* page 15)	219,212 10 0			
Irrigation: Major Works—Interest on Debt (*see* page 17)	108,989 6 1			
		3,358,800 7 9		
			1,893,450 14 6	

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

Discount Sinking Fund, in redemption of debt incurred in excess of money raised:		
Investment in 24,448*l.* 14*s.* 8*d.* India 3½ per Cent. Stock of the sum applicable to this purpose	24,600 9 9	
Balance of discount on the issue of 5,000,000*l.* India 3½ per Cent. Stock in January 1908	6,472 13 7	
		1,924,523 17 10
POST OFFICE:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,588 0 0	
Allowances to an Officer specially employed	179 14 4	
Stores for India	20 18 6	
		54,788 12 10
Carried forward	£	2,125,124 18 2

Interest on Loans contracted in England under various Acts:—

	£ s. d.	£ s. d.
India 3½ per Cent. Stock	2,470,208 17 11	
India 3 per Cent. Stock	2,001,750 16 10	
India 2½ per Cent. Stock	297,287 14 3	
India Bills	175,651 13 4	
		4,944,899 2 4

Liabilities of Railway Companies taken over on purchase and not discharged:—

	£ s. d.	£ s. d.
Bombay Baroda and Central India Railway Debentures	34,440 15 0	
East Indian Railway Debenture Stock	64,591 3 10	
Eastern Bengal Railway Debenture Stock	13,946 7 1	
Great Indian Peninsula Railway Debenture Stock	108,058 0 0	
Madras Railway Debentures	67,190 15 0	
South Indian Railway Debenture Stock	19,124 19 0	
		307,351 19 11
		*£5,252,251 2 3

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

				£ s. d.	£ s. d.
Brought forward -				168,329 5 2	5,738,489 7 10
RECEIPTS—*continued.*					
REVENUE—*continued.*					
MISCELLANEOUS:			£ s. d.		
Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia - - - -			8,474 12 10		
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -			1,200 0 0		
Receipt from the Madras Railway Company in consequence of the purchase of the Undertaking by the State, in respect of interest on forfeited shares - - - -			3,086 5 11		
Estate of a Gunner in the Royal Indian Marine who died intestate - - - - - -			51 9 11		
Miscellaneous Fees, &c. - - - -			211 13 8		
Sale proceeds of unserviceable stores and receipts on sundry accounts - - - - - - - -			364 1 0		
			13,388 3 4		
Miscellaneous Receipts connected with the supply of Stores to India:					
Fines and Penalties incurred by Contractors in providing Stores (less refunds) - - - -	£ s. d. 18,682 12 3				
Sale proceeds of old machinery, sawdust, &c. - - - -	314 15 9				
			18,997 8 0		
				32,385 11 4	
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company - -	230 0 0				
Indian Midland Railway; Proportion of the Company's share of surplus profits for the year 1907 due to the Secretary of State -	2,062 10 0				
			2,292 10 0		
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of surplus profits for the year 1907 -	3,472 1 6				
Southern Punjab Railway: Government share of surplus profits for the year 1907 -	52,759 6 8				
			56,231 8 2		
				58,523 18 2	
Carried forward - -		£		259,238 14 8	5,738,489 7 10

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued.*

				£ s. d.
Brought forward				2,125,124 18 2
DISBURSEMENTS—*continued.*				
EXPENDITURE—*continued.*				
TELEGRAPH:				
Indo-European Telegraph:				
Payments in respect of Revenue:	£ s. d.			
Message Revenue	46,574 7 0			
Joint Purse Agreement	*49,384 12 11*			
Australasian Message Fund	8,057 2 1	£ s. d.		
Other Payments:		5,246 16 2		
Absentee allowances	2,342 19 2			
Expenses of Constantinople Office	464 18 2			
Contingencies	262 12 1			
Stores	6,042 2 9			
		9,112 12 2	£ s. d.	
			14,359 8 4	
Red Sea and India Telegraph: Final payment of moiety of Annuity (which terminated in August 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 29			9,013 10 0	
Indian Telegraph Department:				
Absentee allowances		5,922 8 10		
Allowances to the Indian delegate at the International Conference at Lisbon, and to other Officers specially employed, &c.		973 9 8		
			6,895 18 6	
			30,268 16 10	
Telegraph Lines in India—Stores for India			118,419 4 2	
				148,688 1 0
MINT:				
Cost of assay of Indian Coins and miscellaneous expenditure			63 15 0	
Stores for India			30,599 0 8	
				30,662 15 8
GENERAL ADMINISTRATION:				
England.				
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, &c.		141,924 0 4		
Auditor and Assistants, under the Government of India Act, 1858, s. 52		6,563 5 0		
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c.		24,302 1 10		
New buildings at the India Store Depôt		12,141 12 9		
Law Charges		235 11 9		
Bank of England and Bank of Ireland for management of debt		61,713 5 6		
Postage of despatches to India		454 0 5		
Telegrams to India		3,298 8 9		
Outfit Allowances of Native Members of the Council of the Secretary of State		600 0 0		
Office Contingencies: Rates, furniture and repairs, coal, gas, electric lighting, newspapers, advertisements, stamps, inland postage and telegrams, messengers' uniforms, and petty charges		13,958 1 1		
			265,190 7 5	
India.				
Passage and Outfit Allowance of a Member of the Council of the Governor-General		300 0 0		
Paper Currency Department: Charge for the custody of Gold held by the Bank of England on a separate account as part of the Reserve to secure the payment of Currency Notes issued in India		1,155 8 3		
Passage of Officers on appointment to the Financial Department, &c.		186 5 6		
Books and Newspapers supplied to India, not invoiced as Stores		2,431 19 3		
			4,073 13 0	
			269,264 0 5	
Stores for India: Currency Notes, &c.			84,170 7 3	
				353,434 7 8
Carried forward			£	2,657,910 2 6

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward			259,238 14 8	5,738,489 7 10
RECEIPTS—*continued.*				
REVENUE—*continued.*				
MILITARY RECEIPTS:				
ARMY—EFFECTIVE:				
Contribution by the Imperial Government in respect of				
Cost of the Transport of Troops	130,000 0 0			
Military Charges for Aden	100,000 0 0			
		230,000 0 0		
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies		46,000 0 0		
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, &c.:				
Clothing and Necessaries	8,183 13 8			
Ordnance and Miscellaneous	7,818 15 8			
		16,002 9 4		
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c.		21,465 10 6		
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst		704 6 8		
Discharge Purchase Money		110 0 0		
		314,282 6 6		
ARMY—NON-EFFECTIVE:				
Subscriptions towards Indian Military Service Family Pensions		28,218 10 7		
			342,500 17 1	
Carried forward		£	601,739 11 9	5,738,489 7 10

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued*.

	£	s.	d.	£	s.	d.
Brought forward				2,657,910	2	6
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
LAW AND JUSTICE:						
Passage and Outfit Allowance of the Chief Justice of the High Court, Calcutta	300	0	0			
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.	179	8	3			
	479	8	3			
Stores for India	8	7	6			
				487	15	9
POLICE: Passage of Assistant Superintendents on appointment, &c.				1,832	5	8
PORTS AND PILOTAGE: Passage and Outfit Allowance of Leadsman Apprentices				211	14	6
EDUCATION:						
Passage of Educational Officers on appointment, &c.	1,325	1	3			
Scholarships to enable Natives of India to pursue their education in this country	6,632	18	10			
Deputation Allowance of Officers while studying educational methods in this country, &c.	452	11	10			
				8,910	11	11
ECCLESIASTICAL: Passage of Chaplains on appointment				739	0	8
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum	2,438	13	11			
Contribution to the Tropical Disease Research Fund	500	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Contribution to the International Bureau of Public Health	697	11	0			
Grant to the Committee for Plague Investigation in India	3,750	0	0			
Allowances to Officers while on Study Leave, or specially employed, and incidental expenses in connection with Plague Investigation, &c.	3,050	16	7			
				10,562	1	6
POLITICAL:						
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengrai, Siam	1,033	17	10			
Sum placed at the disposal of the Secretary of State for India for Secret Service	1,000	0	0			
Allowances to Officers attending the Brussels Conference on the Traffic in Arms in the Persian Gulf	539	1	2			
Cost of Insignia of Indian Orders, &c.	677	3	0			
Miscellaneous expenditure	1,272	7	2			
	4,522	9	2			
Stores for India	3,813	1	6			
				8,335	10	8
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:						
Objects of a literary, scientific, or antiquarian character	1,884	9	7			
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India," and of the issue of a "Provincial Gazetteer of India"	7,797	10	0			
Expenses attending the preparation of the "Fauna Indica"	764	5	7			
Expenses in connection with the publication of the "Flora of Bombay"	312	10	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	200	0	0			
Contingent expenses of the India Museum Collection at Kew	353	10	5			
Preparation of Tide Tables for Indian Ports	875	6	1			
Expenses in connection with the Indian Section of the Imperial Institute	1,616	13	11			
Expenses in connection with the Indian Section of the Franco-British Exhibition, London, 1908	3,454	12	6			
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	3,392	1	10			
	20,650	19	11			
Stores for India	36,092	19	1			
				56,743	19	0
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh	10,022	19	8			
Members of the Bengal Nizamut Family	1,062	7	1			
				11,085	6	9
Carried forward			£	2,756,818	8	11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	601,739	11	9	5,738,489	7	10
RECEIPTS—*continued.*						
Carried forward - - - £	601,739	11	9	5,738,489	7	10

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued.*

			£	s.	d.
	Brought forward				2,756,818 8 11
	DISBURSEMENTS—*continued.*				
	EXPENDITURE—*continued.*				
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:					
Indian Civil Service		158,964 8 11			
Military Officers in Civil employ		113,372 10 10			
Uncovenanted Service		91,557 6 10			
Bengal Pilot Service		2,744 7 9			
					366,638 14 4
SUPERANNUATION ALLOWANCES AND PENSIONS:					
Pensions for Distinguished and Meritorious Services		7,465 16 10			
Pensions on retirement of Officers of the following classes:—					
India Office:	£ s. d.				
Superannuation	30,484 6 1				
Compensation (on reduction of staff)	9,463 12 5				
Compassionate	2,318 0 11				
		42,265 19 5			
Judges of the High Courts in India		30,126 11 6			
Bishops of Calcutta and Bombay		2,300 0 0			
Uncovenanted Service of India		484,666 17 4			
Bengal Pilot Service		5,212 8 10			
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:—					
St. Helena Establishment	20 0 0				
Home Establishment pension granted prior to 1858	197 4 7				
		217 4 7			
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		10,317 18 7			
Pensions payable in respect of the India Office Provident Fund		3,665 14 10			
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		5,272 2 6			
Compassionate and Miscellaneous Pensions		13,887 15 5			
		605,398 9 10			
Gratuities		488 6 8			
Gratuities granted on retirement to Members of the Uncovenanted Service of India		1,028 15 1			
		606,915 11 7			
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:—					
Bengal Civil Service Annuity Fund	359,840 3 0				
Madras Civil Service Annuity Fund	95,341 8 2				
Bombay Civil Fund: Annuity Branch	93,873 16 10				
Bengal Civil Fund	154,383 12 2				
Madras Civil Fund	65,694 19 5				
Bombay Civil Fund: Provident Branch	41,847 6 8				
Bengal Military Orphan Society	57,407 14 8				
Bengal Military Fund	206,605 12 3				
Madras Military Fund	178,386 16 11				
Bombay Military Fund	101,793 15 6				
Bengal Medical Retiring Fund	5,888 19 10				
Madras Medical Fund	53,344 5 2				
Bombay Medical Retiring Fund	1,682 10 0				
Indian Navy Fund	13,356 13 4				
		1,429,447 13 11			
Indian Civil Service Family Pensions		11,748 11 0			
					2,048,111 16 6
	Carried forward			£	5,171,568 19 9

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	601,739	11	9	5,738,489	7	10
RECEIPTS—*continued.*						
Carried forward - - £	601,739	11	9	5,738,489	7	10

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued*.

	£	s.	d.	£	s.	d.
Brought forward						
				5,171,568	19	9
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding, for the India Office, &c.	7,364	3	0			
Stores for India	121,858	3	1			
				129,222	6	1
MISCELLANEOUS:						
Examination Expenses and Allowances of Candidates for the Indian Civil Service	13,886	18	5			
Expenses in connection with the Royal Commission on Decentralisation	12,063	0	7			
Expenses in connection with the Indian Factories Commission	590	0	0			
Expenses in connection with the Committee on Indian Railway Finance and Administration	242	12	10			
Grant to a Member of the Indian Civil Service towards expenditure incurred in consequence of injury received while acting as Magistrate at Dacca	200	0	0			
Composition in lieu of Stamp Duty on India Bills	500	0	0			
Contribution towards the expenses of the International Tariffs Bureau, at Brussels	197	12	3			
Grant to the funds of the Northbrook Society	150	0	0			
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave	82	10	0			
Relief to distressed Natives of India	216	0	10			
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, &c.)	360	5	0			
Sundries	61	11	10			
	28,550	11	9			
Miscellaneous Charges connected with the supply of Stores to India:	£	s.	d.			
Commission on Freight, Lighterage, Dock Dues, Packing, &c.	7,795	3	4			
Insurance of certain Stores and General Average (payments in excess of receipts)	15	0	6			
	7,810	3	10			
				36,360	15	7
FAMINE RELIEF AND INSURANCE:						
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:						
Stores for India: Sluice Gates for Chankapur Tank Works, and the Godavari Project, &c.				8,854	15	2
Carried forward			£	5,346,006	16	7

No. 1.—Account of the Receipts and Disbursements of the Home Treasury—*continued.*

Brought forward - - | 601,739 11 9 | 5,738,489 7 10

RECEIPTS—*continued.*

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway.	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS—INTEREST ON DEBT:										
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures	24,977 16 3	306,985 16 7	17,643 3 9	—	4,799 2 8	—	— 1,557 17 3*	142,842 0 5	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	7,223 2 8	6 17 0 15,364 15 11	97,896 10 0	—	64,816 7 1	309,990 16 8	— 496 12 0†	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	—	—	—	—	—	10,892 11 0	—	7,623 13 0	
	351,426 3 11	314,208 19 3	33,014 16 8	97,896 10 0	4,799 2 8	64,816 7 1	319,325 10 5	142,345 8 5	127,510 6 8	1,455,343 5 1
On Railway Debenture Stock and Debentures	34,440 15 0	64,591 3 10	13,946 7 1	108,058 0 0	67,190 15 0	—	—	—	19,124 19 0	307,351 19 11
	385,866 18 11	378,800 3 1	46,961 3 9	205,954 10 0	71,989 17 8	64,816 7 1	319,325 10 5	142,345 8 5	146,635 5 8	1,762,695 5 0
Interest at 3·2575 per cent. on £38,922,589, taken as Capital Outlay in this Country to 31st March 1909 on State Railways	—	—	—	—	—	—	—	—	—	1,267,903 6 6
										3,030,598 11 8
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:										
Interest in lieu of Deferred Annuity: Interest at 4 per cent. per annum on 6,550,000*l.* (being one fifth of the committed value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	262,000 0 0	—	—	—	—	—	—	—	
Annuities: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,165 8 10	—	—	—	—	—	—	—	
" " 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—	—	116,831 7 9	—	—	—	—	—	—	
" " 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	—	371,217 14 9	—	
" " 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—	—	—	1,268,568 14 0	—	—	—	—	—	
" " 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	—	—	—	—	398,794 2 5	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 6 4	128 19 2	49 16 0	—	—	—	61 10 10	—	
	—	1,112,539 15 2	116,960 6 11	1,268,558 7 0	398,794 2 5	— *	—	371,279 5 7	—	3,268,131 17 1
STATE RAILWAYS SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a).*										
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—										
In £38,593 2 11 India 3½ per Cent. Stock	—	38,941 5 8	—	—	—	—	—	—	—	
" 3,356 7 10 India 3½ per Cent. Stock	—	—	3,384 18 6	—	—	—	—	—	—	
" 28,599 0 1 India 3½ per Cent. Stock	—	—	—	—	—	—	—	28,499 4 10	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—										
In £55,309 4 6 India 3½ per Cent. Stock	—	55,450 17 6	—	—	—	—	—	—	—	
" 3,644 1 1 India 3½ per Cent. Stock	—	—	3,653 6 1	—	—	—	—	—	—	
" 29,485 3 1 India 3½ per Cent. Stock	—	—	—	—	—	—	—	29,561 6 5	—	
	—	94,392 3 2	7,038 4 7	—	—	—	—	58,060 11 3	—	159,490 19 0
£158,986 19 6 India 3½ per Cent. Stock purchased and cancelled.										

Carried forward - - | 601,739 11 9 | 5,738,489 7 10

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock instead of India 3½ per Cent. Stock.

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued*.

							£	s.	d.
						Brought forward - - -	5,346,006	16	7

DISBURSEMENTS—*continued*.

EXPENDITURE—*continued*.

RAILWAY REVENUE ACCOUNT:

STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)

	£	s.	d.	£	s.	d.
Bombay Baroda and Central India Railway	385,866	18	11			
East Indian Railway	378,800	3	1			
Eastern Bengal Railway (including Bengal Central Railway)	46,961	3	9			
Great Indian Peninsula Railway	205,954	10	0			
Madras Railway	71,989	17	8			
Madras and Southern Mahratta Railway	64,816	7	1			
Oude and Rohilkund Railway	319,325	10	5			
Scinde Punjab and Delhi Railway	142,345	8	5			
South Indian Railway	146,635	5	8			
	1,762,695	5	0			
Interest at 3·2575 per cent. on a sum of 38,922,589*l.* taken as Capital Outlay in this Country to 31st March 1909 on State Railways	1,267,903	6	8			
	3,030,598	11	8			
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised: Investment in 3,222*l.* 0*s.* 1*d.* India 3½ per Cent. Stock of the sum applicable to this purpose	3,240	18	7			
				3,033,839	10	3

STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on opposite page.)

East Indian Railway	1,112,539	15	2			
Eastern Bengal Railway	116,960	6	11			
Great Indian Peninsula Railway	1,268,558	7	0			
Madras Railway	398,794	2	5			
Scinde Punjab and Delhi Railway	371,279	5	7			
				3,268,131	17	1

STATE RAILWAYS—SINKING FUNDS: (*See* Details on opposite page.)

East Indian Railway	94,392	3	2			
Eastern Bengal Railway	7,038	4	7			
Scinde Punjab and Delhi Railway	58,060	11	3			
				159,490	19	0

STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:

Bengal-Nagpur Railway	94,250	0	0			
Great Indian Peninsula Railway	71,500	0	0			
Indian Midland Railway	53,462	10	0			
				219,212	10	0

STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:

Assam-Bengal Railway	99,179	5	0			
Bengal-Nagpur Railway	302,377	0	0			
Bombay Baroda and Central India Railway	60,000	0	0			
Burma Railways	96,739	14	6			
East Indian Railway	374,312	10	0			
Great Indian Peninsula Railway	94,750	0	0			
Indian Midland Railway	217,074	19	0			
Madras and Southern Mahratta Railway	242,225	0	0			
South Indian Railway	82,512	10	0			
				1,569,170	18	6
						8,249,845 14 10
				Carried forward - - -	£	13,595,852 11 5

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -	601,739	11	9	5,738,489	7	10
RECEIPTS—*continued.*						
Carried forward -	£ 601,739	11	9	5,738,489	7	10

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						13,595,852 11 5
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
IRRIGATION:						
MAJOR WORKS—INTEREST ON DEBT:						
Interest at 3·2575 per cent. on 3,345,796*l.*, taken as Capital Outlay in this Country to 31st March 1909 on Irrigation						108,989 6 1
OTHER PUBLIC WORKS:						
CIVIL WORKS AND MISCELLANEOUS SERVICES:						
Royal Indian Engineering College: Cost of the maintenance of the buildings, &c.				1,089	19 4	
Furlough Allowances of Military Officers in the Public Works Department				8,624	5 1	
Absentee Allowances of Civil Officers in the Public Works Department				60,283	2 4	
Passage, &c., of Officers on appointment to the Public Works Department, &c.				2,412	14 5	
Allowances and expenses of Officers on special duty, and visiting Works, &c.				394	12 1	
				72,804	18 3	
Stores for India				7,300	14 6	
						80,105 7 9
MILITARY SERVICES:						
ARMY—EFFECTIVE:						
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India:						
For the year 1908–09				927,334	9 3	
Less—	£	s.	d.			
Refund of over-payments						
For the year 1904–05	629	6	4			
For the year 1905–06	360	19	4			
For the year 1907–08	23,434	9	3			
Further amount in respect of the estimated cost of Special Bounties granted to British soldiers in India for extension of their service with the Colours	1,406	3	4			
Miscellaneous Adjustments	5	9	0			
				25,836	7 3	
						£ s. d.
						901,498 2 0
Furlough allowances of Officers and men of British Regiments serving in India						132,925 9 6
Advances to Regiments proceeding to India						4,767 8 8
Pay and allowances during Voyage, of Regiments returning from India						6,310 6 1
Furlough allowances of Officers of the Indian Service						354,281 6 2
Indian Troop Service						327,388 2 11
Passage of Officers and others not charged to Indian Troop Service						5,661 10 8
Purchase of Horses, Mules, and Donkeys						11,907 14 1
Pay and allowances of Second Lieutenants on appointment, &c.						1,182 2 3
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c.						8,005 8 6
Pay and expenses of Military Officers on special duty						3,062 4 5
Pay and expenses of Military Officers under technical instruction						5,858 15 0
Pay and expenses of Military Officers studying the Russian, Japanese, and Arabic languages						2,429 19 1
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers						1,587 11 2
Carried forward			£			1,771,886 0 6 13,784,947 5

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.
Brought forward - -	601,739 11 9	5,738,489 7 10
RECEIPTS—*continued.*		
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - -		601,739 11 9
Carried forward - £		6,340,228 19 7

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -	1,771,886	0	6	- - -			13,784,947	5	3
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—EFFECTIVE—*continued.*									
Outfit allowance, furlough pay, &c., of Lady Nurses - -	2,258	3	11						
Pay and expenses of Native Orderlies to His Majesty the King	1,369	10	5						
Deferred Pay issued to Non-commissioned Officers on their discharge - - - - -	743	14	10						
Outfit allowance of an Officer on promotion to commissioned rank - - - - - -	100	0	0						
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure - - - - -	3,791	10	3						
	1,780,148	19	11						
Stores for India:	£	s.	d.						
Clothing - - - - -	188,884	17	7						
Ordnance and Miscellaneous - -	310,873	8	8						
Medical - - - -	56,728	14	1						
Supply and Transport Corps - -	48,699	12	2						
	605,186	12	6						
ARMY—NON-EFFECTIVE:				2,385,335	12	5			
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:									
For the year 1908–09 - - -	838,015	0	0						
Less—Refund of over-payment for the year 1907–08 - - - - -	15,565	0	0						
	822,450	0	0						
Pay of Non-effective Colonels of Royal Artillery - -	12,910	7	1						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -	1,476,770	10	3						
Compassionate Allowances of Officers removed from the Service, &c. - - - - - -	1,996	9	0						
Pensions of Non-commissioned Officers and men - -	11,574	16	6						
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty - -	10,575	6	10						
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - -	70,923	0	6						
Gratuities - - - - - -	192	12	7						
Cost of Medals - - - - -	61	4	5						
	2,407,454	7	2						
Indian Military Service Family Pensions, towards which the Officers subscribed - - - - -	61,939	18	5						
				2,469,394	5	7			
MARINE—EFFECTIVE:				4,854,729	18	0			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - -	100,094	3	4						
Royal Indian Marine Furlough Pay - - -	8,098	12	11						
Allowances of Marine Officers whilst under instruction -	1,343	1	1						
Pay and Passage of Marine Officers, &c. - - -	588	7	2						
	110,124	4	6						
Stores for India - - - - - -	98,642	8	1						
	208,766	12	7						
MARINE—NON-EFFECTIVE:									
Royal Indian Marine Retired Pay - -	18,467	16	11						
Indian Navy Retired Pay - -	5,151	13	2						
	23,619	10	1						
				232,386	2	8			
MILITARY WORKS: Stores for India - - - -				41,066	14	11			
SPECIAL DEFENCES (1902): Stores for India - - - -				12,029	9	10			
							5,140,212	5	5
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - - -						£	18,925,159	10	8
Carried forward, - - - -						£	18,925,159	10	8

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -				6,340,228	19	7
RECEIPTS—*continued.*						

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

ON ACCOUNT OF SUBSCRIBED CAPITAL:

	£	s.	d.	£	s.	d.	£	s.	d.
State:									
Burma Railways - - - - - - - -				1,020,000	0	0			

ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:

	£	s.	d.	£	s.	d.	£	s.	d.
State:									
Assam-Bengal Railway - - - - -	803	7	0						
Bengal-Nagpur Railway - - - - -	44	15	0						
Burma Railways - - - - - -	304	15	1						
Indian Midland Railway - - - - -	39	12	3						
Madras and Southern Mahratta Railway - - -	415	15	8						
†Rohilkund and Kumaon Railway - - - -	201	16	10						
				1,810	1	10			
							1,021,810	1	10
Carried forward - - -							£ 7,362,039	1	5

* *See* note on opposite page.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							18,925,159	10	8
DISBURSEMENTS—*continued*.									
EXPENDITURE NOT CHARGED TO REVENUE.									
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:									
STATE RAILWAYS:									
Stores for India	3,267,026	7	11						
Salary and expenses of Consulting Engineer and Staff, pay and passage of officers on appointment, expenditure in connection with the development of Brennan's mono-rail system of transport, &c.	21,191	18	4						
				3,288,218	6	3			
Payments to the Burma Railways Company for the construction of State Extensions				41,368	5	5			
				3,329,586	11	8			
IRRIGATION WORKS: Stores for India				59,865	19	9			
							3,389,452	11	5
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*									
FOR DISCHARGE OF DEBENTURES, &c.:									
State:									
Bengal-Nagpur Railway	664	0	0						
Indian Midland Railway	5,000	0	0						
Madras and Southern Mahratta Railway	3,050	0	0						
				8,714	0	0			
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:									
State:									
Assam-Bengal Railway	119,600	7	6						
Bengal-Nagpur Railway	396,224	2	10						
Burma Railways	251,805	7	1						
Indian Midland Railway	2,337	10	6						
Madras and Southern Mahratta Railway	402,641	10	10						
†Rohilkund and Kumaon Railway	48,117	10	3						
				1,220,726	9	0			
Guaranteed:									
Madras Railway (chargeable to 31st December 1907)				511	15	10			
				1,221,238	4	10			
							1,229,952	4	10
Carried forward						£	23,544,564	6	11

* Receipts from, and Advances to, the Bengal and North-Western, the Bombay Baroda and Central India (for main line purposes and on account of the Rajputana-Malwa Railway), the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as Remittances, as are also Advances to the Madras and Southern Mahratta Railway for the working of the Madras section.

† *See* Note on opposite page.

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

			£	s.	d.
Brought forward					7,362,039 1 5

RECEIPTS—*continued.*

DEBT.

PERMANENT DEBT INCURRED:

India 3½ per Cent. Stock—Balance of the Loan of 5,000,000*l.* created under East India Loans (Railways) Act, 1905, the East India Loan Act, 1898, and previous Acts, issued in January 1908, including 808,467*l.* 2*s.* 8*d.* for the discharge of 798,800*l.* Debentures of the Bombay Baroda and Central India Railway Company			867,052	10	9
India 3½ per Cent. Stock—Receipts in 1908-09 in respect of the Loan of 7,500,000*l.* created under East India Loans Act, 1908, and issued in February 1909 (of which 7,312,462*l.* 14*s.* 1*d.* produced 6,995,172*l.* 10*s.* 10*d.* towards the railway programme of 1909-10, and 187,537*l.* 5*s.* 11*d.* produced 179,400*l.* for the discharge of Madras Railway Debentures)			4,475,000	0	0
			5,342,052	10	9

TEMPORARY DEBT INCURRED:

Temporary Loans on security of India Bills:—			£	s.	d.		
Issued under East India Loan Act, 1898, and previous Acts:—	£	s.	d.				
For general purposes	4,500,000	0	0				
For railway construction	500,000	0	0				
			5,000,000	0	0		
Issued under the East India Loans (Railways) Act, 1905			1,000,000	0	0		
						6,000,000	0 0
							11,342,052 10 9

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES						164,233	6 7
MISCELLANEOUS DEPOSITS:							
Gold Standard Reserve:			£	s.	d.		
Bills of Exchange and Telegraphic Transfers on India appropriated for investment			1,491,486	16	10		
Amount realised by the sale of Securities			7,568,926	7	5		
British Treasury Bills paid off			75,000	0	0		
Dividends on investments			249,918	13	5		
			9,385,331	17	8		
Paper Currency Reserve:	£	s.	d.				
Cost price of 51,000*l.* Exchequer Bonds paid off	50,435	14	10				
Cost price of 413,100*l.* Exchequer Bonds sold	413,474	4	0				
				463,909	18	10	
Unclaimed Interest repaid by the Madras Railway Company in consequence of the purchase of the Undertaking by the State				2,349	11	4	
						9,851,591	7 10
							10,015,824 14 5
Carried forward							28,719,916 6 7

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued*.

						£	s. d.
Brought forward						23,544,564	6 11
DISBURSEMENTS—*continued*.							
DEBT.							
PERMANENT DEBT DISCHARGED:					£ s. d.		
Bombay Baroda and Central India Railway Debentures					865,800 0 0		
India 3½ per Cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 14, 5, and 15)					—		
TEMPORARY DEBT DISCHARGED:							
Temporary Loans on security of India Bills, issued under East India Loans (Railways) Act, 1905					1,000,000 0 0		
						1,865,800	0 0
DEPOSITS AND ADVANCES.							
ADVANCES REPAYABLE						14,674	1 6
MISCELLANEOUS DEPOSITS:							
Gold Standard Reserve:					£ s. d.		
Payments in respect of Bills on London					8,058,000 0 0		
Investments in the purchase of							
£ s. d.							
39,873 7 10	2½ per Cent. Consolidated Stock				33,319 5 1		
486,568 3 0	National War Loan 2½ per Cent. Stock				487,176 7 2		
1,000,000 0 0	Dominion of Canada Treasury Bills				974,440 1 4		
500,000 0 0	New South Wales Treasury Bills				493,801 7 5		
					10,046,737 1 0		
Paper Currency Reserve:							
Investments in the purchase of							
£ s. d.							
536,322 12 0	2½ per Cent. Consolidated Stock				463,909 18 10		
Portion of outstanding Interest repaid by Railway Companies on the purchase of the Undertakings by the State, paid to the persons entitled thereto:—							
				£ s. d.			
Bombay Baroda and Central India				12 14 5			
Eastern Bengal				16 3 1			
Great Indian Peninsula				6 8 0			
Madras				0 14 3			
					35 19 9		
						10,510,682 19 7	
						10,525,357	1 1
Carried forward						£35,935,721	8 0

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward						28,719,916 6 7

RECEIPTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Repayments by His Majesty's Treasury and other Public Departments, in respect of						
Expenditure incurred in India in connection with the Somaliland Expedition				23	18	6
Expenditure incurred in India in connection with the China Expeditionary Force				44,360	12	6
Expenditure incurred in India in connection with the War in South Africa				132	11	5
Postal and Money Order transactions (receipts in excess of payments)				182,110	6	4
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station				117,519	18	5
Pensions paid in India to Out-pensioners of Chelsea Hospital				29,560	14	8
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong, Singapore, and Mauritius				9,253	15	3
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies				1,802	9	9
Expenses, not included in the Capitation rate, incurred in connection with Indian Native Regiments lent for service in the Colonies				48,134	6	9
Expenditure incurred in India in connection with the employment of Indian Native Troops at Robat				10,000	0	0
Miscellaneous advances made in India				67,194	6	7
				510,093	0	2
Estates remitted from India by Administrators-General by means of Bills on London				32,480	6	6
Bengal and North-Western Railway Company:						
Transfer fees and miscellaneous refunds			£ 840 5 0			
Bombay Baroda and Central India Railway Company:						
On account of Debenture Stock	£ 959,364	5	0			
Transfer fees and miscellaneous refunds	1,490	0	10			
			960,854 5 10			
East Indian Railway Company						
On account of Debenture Stock	2,360,302	11	7			
Transfer fees and miscellaneous refunds	1,239	13	3			
			2,361,542 4 10			
Great Indian Peninsula Railway Company:						
On account of Debenture Stock	958,879	18	6			
Transfer fees and miscellaneous refunds	1,307	18	5			
			960,187 13 11			
Madras and Southern Mahratta Railway, Madras Section (1st April to 30th June): Miscellaneous refunds			781 12 11			
South Indian Railway: Transfer fees and miscellaneous refunds			568 4 7			
				4,284,774	10	1
Miscellaneous receipts				3,828	7	1
Purchase of Silver (refund in respect of purchases during 1907–08)				63	3	6
Gold received from India: Net sale proceeds				239,950	6	9
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India				2,205,000	0	0
			£ s. d.			
Bills of Exchange and Telegraphic Transfers on India			13,915,426 2 1			
Less.—Appropriated to Gold Standard Reserve under "Miscellaneous Deposits"			1,491,486 16 10			
				12,423,939	5	3
						19,700,128 19 4
					£	48,420,045 5 11

INDIA OFFICE,
13th September 1909.

I certify that this Account has been examined under my directions; and that,

INDIA AUDIT OFFICE,
2nd May 1910.

For Statement showing new or increased salaries or pensions granted within the

of the Government of *India*, from 1st April 1908 to 31st March 1909—*continued*.

	£	s.	d.	£	s.	d.
Brought forward						35,935,721 8 0

DISBURSEMENTS—*continued*.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Payments to His Majesty's Treasury and other Public Departments, on account of								
Indian Native Regiments lent for service in the Colonies							5,573	2 9
Little Basses Light Vessel Dues							4,444	3 5
Balances of Shipping Masters' accounts							3,450	7 1
Miscellaneous							4,883	19 0
							18,351	12 3
Family and Miscellaneous Remittances							70,389	7 5
Remittances by Administrators-General							30,723	4 7
Bengal and North-Western Railway Company:				£	s.	d.		
Advances for purchase of Stores, &c.				61,135	15	8		
Bombay Baroda and Central India Railway Company:								
Advances for purchase of Stores, &c.				440,575	8	5		
East Indian Railway Company:	£	s.	d.					
Advances for purchase of Stores, &c.	1,201,372	15	9					
Rental paid to the South Behar Railway Company	30,000	0	0					
				1,231,372	15	9		
Great Indian Peninsula Railway Company:								
Advances for purchase of Stores, &c.				1,101,352	8	0		
Madras and Southern Mahratta Railway, Madras Section (1st April to 30th June): Advances for purchase of Stores, &c.				107,784	6	5		
Rajputana-Malwa Railway: Advances for purchase of Stores, &c.				245,984	11	0		
South Indian Railway Company:	£	s.	d.					
Discount on renewal of Debentures	6,250	0	0					
Advances for purchase of Stores, &c.	202,103	15	6					
				208,353	15	6		
							3,396,559	0 9
Burma Railways Company: Special payment to the holders of New Capital Stock issued in 1908							5,543	16 9
Madras and Southern Mahratta Railway: Special payment in respect of the Company's Share of Net Earnings for the Half-year to 30th June 1908							46,362	5 10
Madras Railway Company: Special payment in respect of the Company's Share of Surplus Profits: Half-years to 30th June 1902 and 30th June 1906							12,176	1 11
Stores chargeable to Provincial and Local Funds and to Native States							368,174	17 1
Nickel supplied for Coinage purposes							3,550	10 7
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account							52,000	0 0
Pay and Pensions chargeable to Native States, Local Funds, &c.							7,726	18 4
Miscellaneous Payments to be brought to charge or recovered in India							19,050	9 11
								4,030,608 5 5
TOTAL DISBURSEMENTS						£		39,966,329 13 5
Balance on the 31st March 1909, including sums in the hands of Sub-Accountants, and 469,817*l.* 19*s.* 1*d.* on account of the Gold Standard Reserve								8,453,715 12 6
						£		48,420,045 5 11

WALTER BADOCK,
Accountant-General.

subject to the observations contained in the annexed Report, it is correct.

H. W. HARDING,
Auditor.

year 1908-09, *see* pages 60 and 61 of the Home Accounts presented in May 1909, No. 141.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1908 to 31st March 1909; prepared and submitted to Parliament and to the Secretary of State in Council in pursuance of the 52nd Section of the Government of India Act, 1858.

1. BEFORE dealing with the Accounts of 1908–09, it is necessary to make a few observations in connection with the Report on the Accounts for 1907–08.

The several sums which were stated in that Report to be surcharged or disallowed were adjusted before the 31st March 1909 with the exception of the following item, which although now adjusted was outstanding on that date and must therefore be again disallowed :—

357*l.* 18*s.* 6*d.*, *vide* paragraphs 14 and 20 of last Report.

2. The following additional short credits on account of the year 1907–08 have been brought to light since the date of the Report on that year, and although now adjusted were outstanding on 31st March 1909 and must be surcharged in the present account :—

	£	*s.*	*d.*
Refund by the War Office of overcharge on account of ammunition placed on Indian transports (*vide* paragraph 15 of last Report) - - - - -	13	16	4
Recoveries for messing, Indian Troop Service, 1907–08 -	13	19	6
	£27	15	10

3. Of the advances to the War Office for Stores under manufacture by that Department (*vide* paragraphs 3 and 4 of my last Report) the sum of 12,373*l.* 7*s.* 4*d.* of advances in 1904–05 and 384*l.* 4*s.* 3*d.* of advances in 1906–07 remained unaccounted for on 31st March 1909.

In regard to the further advances in 1907–08 mentioned in paragraph 16 of the last Report, the sum of 32,000*l.* was adjusted in 1908–09, but the advance of 10,000*l.* for experiments on mountain guns was still unaccounted for on 31st March 1909.

4. Of the questions referred to as unsettled in various paragraphs of my last Report, the following have been adjusted :—

Paragraph 8: Questions with the War Office in regard to clothing brought from India by troops.

Paragraph 10: "Sind" allowances issued to 129th Baluch Regiment while on Colonial service. The Government of India have since revised their estimate and have raised debits against the Imperial Government amounting to 1,032*l.* 8*s.* 5*d.*

Paragraph 15: Overcharge by the War Office for ammunition placed on transports. 13*l.* 16*s.* 4*d.* has been refunded by that Department and is surcharged above in paragraph 2.

5. On the other hand the following questions mentioned in my last Report still remain unadjusted :—

Paragraph 5: The long outstanding claim against the War Office for the cost thrown upon Indian revenues in consequence of the excess number of

non-commissioned officers and men brought back from India during the period of the South African War. This question is still the subject of correspondence.

Paragraph 7: The claim against the War Office of 1,916*l.* 6*s.* 3*d.* in connection with the cost of training and passages of European Officers for the additional Native regiments raised for Colonial service has not yet been paid.

Paragraph 16: I have raised further questions on the large payments made to the War Office in 1907–08 for 13-pounder and 18-pounder equipment for the re-armament of the Artillery in India. A claim for the repayment to Indian revenues of substantial overcharges has been made upon the War Office.

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6. I now pass on to the Account for 1908–09, on which I have to make the following observations.

The surcharges and disallowances outstanding at the close of the year are shown in the summary at the end of this Report, paragraph 20. Those requiring special comment are mentioned in intervening paragraphs.

RECEIPTS.

REVENUE:

Interest:

7. Interest realised from investment of Cash Balance, &c. - £47,236 18*s.* 7*d.*

The sum of 10,494*l.* 1*s.* 2*d.* due to the revenues of India in April 1908 for interest on advances made on account of the Persian Government has not been received and must be surcharged.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

8. Repayments by His Majesty's Treasury and other Public Departments in respect of Expenditure incurred in India in connection with the China Expeditionary Force - - - £44,360 12*s.* 6*d.*

In connection with the return to India from North China of the 41st Dogras and 47th Sikhs in April and May 1908, I called attention to the absence of any claim on the Imperial Exchequer for the pay of those units beyond the dates up to which they had been settled with in China and for travelling expenses in India.

In the result the authorities in India raised further claims against the War Office, and the sum of 1,910*l.* 5*s.* 3*d.* has been recovered on this account.

9. Expenditure incurred in India in connection with the employment of Indian Native Troops at Robat - - £10,000 0*s.* 0*d.*

This sum represents a further advance by the War Office to meet Imperial liability for a moiety of the extra expenditure incurred by the employment of a detachment of Indian Native Infantry on the Perso-Baluch frontier. This division of cost between Indian and Imperial revenues is in accordance with the usual practice as to charges connected with Diplomatic and Consular Establishments in Persia.

DISBURSEMENTS.

Education:

10. Passage of Educational Officers on appointment, &c. - £1,825 1*s.* 3*d.*

I raised a question as to the non-receipt of 47*l.* 6*s.*, the cost of the outward passage of an Education Officer which, under the regulations, he was liable to repay as he had resigned the service soon after arrival in India. The amount has recently been received, but must be disallowed in the present account.

Political;

11. Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - £1,000 0*s.* 0*d.*

In accordance with precedent, no vouchers for this expenditure are submitted to me for examination.

MILITARY SERVICES:

Army—Effective:

12. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:—

	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*
For the year 1908–09 -							927,334	9	3
Less—Refund of over-payments:—									
For the year 1904–05 -	629	6	4						
For the year 1905–06 -	360	19	4						
For the year 1907–08 -	23,434	9	3						
Further amount in respect of the estimated cost of Special Bounties granted to British Soldiers in India for extension of their service with the Colours - -	1,406	3	4						
Miscellaneous adjustments - -	5	9	0						
							25,836	7	3
									£901,498 2 0

The sum of 927,334*l.* 9*s.* 3*d.*, advanced for 1908–09 subject to adjustment, is based, *inter alia*, on the new Capitation Rate of 11*l.* 8*s.* for 11 months commencing 1st May 1908, and on the old rate of 7*l.* 10*s.* for the month of April 1908. The rate is applied to the average strength of the British Establishment in India as a convenient method of meeting the expenditure incurred in raising and training recruits for that Establishment which the War Office undertake to keep up to normal strength.

For some time past the War Office have represented that, since the Capitation Rate of 7*l.* 10*s.* per man was fixed in 1890, the cost of raising and training recruits

has much increased. A Committee was recently appointed of members representing the India Office and War Office, under the Chairmanship of the Right Hon. Sir Robert Romer, G.C.B., to consider the question, but ultimately it was agreed between the Secretary of State for India and the Secretary of State for War that Indian revenues should be liable for a further annual payment of 300,000*l.* This was approved by the Secretary of State in Council, and converted by agreement into an additional Capitation Rate of 3*l.* 18*s.* (*i.e.*, 11*l.* 8*s.* in place of 7*l.* 10*s.*).

When the rate of 7*l.* 10*s.* was agreed to in 1890, the War Office furnished figures showing that this Rate would approximately meet the Imperial expenditure involved in the upkeep of the Indian Establishment of white troops: but, in view of the compromise now arrived at, no figures have been furnished in support of the additional contribution of 300,000*l.* It is, therefore, not possible for me to be entirely satisfied that it represents an equitable charge on Indian revenues. The War Office claim as originally put forward was, however, for a much larger increase; but, on the other hand, the Government of India protested against the further burden imposed. No period has been fixed during which the enhanced Capitation Rate is to be paid.

The Joint Committee mentioned above reported an agreement that Indian revenues should not, at any rate for the present, be liable for any part of expenditure connected with the Reserve.

13. The amounts of 629*l.* 6*s.* 4*d.* and 360*l.* 19*s.* 4*d.* deducted above represent overpayments for Deferred Pay disallowed in previous Reports, and the abatement of 1,406*l.* 3*s.* 4*d.* is mentioned below in paragraph 15.

14. The abatement of 23,434*l.* 9*s.* 3*d.* is the refund by the War Office on account of excess advances for 1907–08, and was accepted by the Secretary of State in Council without prejudice to any further claim upon that Department on account of the shortages in the upkeep of the Indian Establishment mentioned in my last Report, paragraph 12. The question of these shortages for 1907–08 and also for 1908–09 is under the consideration of the Secretary of State.

The Army Effective charge against India for 1907–08 was as follows:—

	£	*s.*	*d.*
Advances to the War Office in 1907–08 - - -	669,670	14	0
Less—Refund now made - - - -	23,434	9	3
	£646,236	4	9

Viz., a Capitation Rate of 7*l.* 10*s.* on the average number of Officers and Men of the Imperial Forces in India calculated on the established strength of the units actually in India:	£	*s.*	*d.*
75,174 Officers and Men - - - - -	563,805	0	0
Deferred Pay chargeable to India - - -	24,764	6	4
Gratuities on death, discharge, &c., under the Pay Warrant: 34 per cent. chargeable to India - -	57,666	18	5
	£646,236	4	9

The original claim by the War Office was based on 75,531 Officers and Men. In consequence of an objection I raised to the inclusion of certain new Ammunition Columns the claim was reduced by 2,677*l.* 10*s.*, *i.e.*, 357 men at 7*l.* 10*s.*

The above charge for Deferred Pay for 1907–08, 24,764*l.* 6*s.* 4*d.* is arrived at as follows:—

	£	*s.*	*d.*
Amount recorded in War Office books as chargeable to Indian revenues	28,680	7	2
Less—British Deferred Pay issued by the Indian Government	3,916	0	10
	£24,764	6	4

Examination of this account in my Department disclosed overcharges against India of 110*l.* 6*s.* 8*d.*, which amount has been refunded by the War Office, but must be disallowed in the present Account.

15. Indian Troop Service - - - £327,388 2*s.* 11*d.*

The sum of 6,406*l.* 3*s.* 4*d.* (against which was set the credit of 1,406*l.* 3*s.* 4*d.* under "Army Effective") has been brought to account under this Head. The net sum of 5,000*l.* is a repayment to the War Office on account of the advance by that Department in 1906–07 of 90,000*l.*, the estimated extra cost thrown upon Indian revenues by the introduction of the system of short service, the claim against the War Office having now been finally agreed at 85,000*l.*

As originally formulated, the claim included the additional charges on account of Sea Transport up to 1906–07 only, but I suggested that the additional cost in 1907–08 should also be taken into account. The inclusion of that year increased the claim against the War Office by about 6,000*l.*

Overpayments amounting to 123*l.* 10*s.* for passages which are the liability of the Imperial Government must be disallowed.

16. Stores for India: Ordnance and Miscellaneous - - £310,873 8*s.* 8*d.*

A further advance to the War Office of 2,500*l.* in connection with experiments on Mountain Guns, which remained unaccounted for on 31st March 1909, is included in this Head of Account.

The sum of 79*l.* 12*s.* 6*d.* overpaid to the War Office on account of five Maxim Guns must be disallowed. This amount represents the difference between the full price paid and the correct three-fourths price for five Maxim Guns "repaired." The fact that these Guns were not new was reported by the Authorities in India, and the same fact in regard to another five Guns has come to light in my examination of the Returned Packing Accounts of 1908–09. A query on the subject has been raised.

Army—Non-Effective:

17. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:—

For the year 1908–09 - - - -	£838,015	
Less—Refund of over-payment for the year 1907–08	15,565	
		£822,450

The sum of 838,015*l.* is an advance on account of 1908–09 subject to adjustment.

By deducting the refund of 15,565*l.* on account of 1907–08, from the advance payment of 811,500*l.* for that year the net sum of 795,935*l.* is arrived at which has been certified to the Secretary of State in Council to be the correct charge against India for Retired Pay and Pensions paid by the Imperial Exchequer.

The Departmental Committee of representatives of the India Office and War Office appointed to deal with certain outstanding questions connected with this Non-Effective Account have not finished their investigations, but the conclusions already reached are not unfavourable to Indian revenues.

Marine—Effective:

18. Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - £100,094 3*s.* 4*d.*

The complement of Imperial vessels for which 100,000*l.* a year is paid by Indian revenues was maintained in Indian Waters during the year 1908–09.

A sum of 12*l.* overpaid to the Admiralty on account of Interpreter's Allowance must be disallowed.

Marine—Non-Effective:

19. Royal Indian Marine Retired Pay - - - £18,467 16*s.* 11*d.*

This sum includes payments on account of the pension of a Foreman Boiler-maker, who served under the Admiralty for some years prior to his appointment to the Royal Indian Marine, and that Department consented to bear the proportion of the pension (13*l.* 17*s.* per annum) pertaining to such Imperial service. On this understanding, the Pension was based on the total combined service. Subsequently the Lords Commissioners of the Treasury refused to bear any portion of the pension, on the ground that no part of the Imperial service was permanent.

The Secretary of State in Council, on a repetition of this refusal, decided that the full pension granted could not be reduced, and might be paid out of the revenues of India, as within the spirit of an Article in the Indian Civil Service Regulations which permits, for pension purposes, the addition of time to the actual period of service in certain appointments. In view of the attitude of the Treasury, no other course appears to have been possible; but as the enhanced pension was granted on the faith of the Admiralty undertaking, it seems open to question whether the Imperial Exchequer should in equity have declined liability.

20. The following is a list of the Surcharges and Disallowances in the Account for 1908–09. Some of these have been specially referred to in preceding paragraphs.

Description and Amount of Item in the Account.	£ s. d.		Surcharges. £ s. d.		Disallowances. £ s. d.
RECEIPTS.					
Interest realised from investment of Cash Balance, &c.	47,236 18 7	para. 7	10,494 1 2		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment: proceeds of sales of unserviceable Military Stores, &c.:					
Clothing and Necessaries (£ 8,183 13 8)					
Ordnance and Miscellaneous (£ 7,818 15 8)					
	16,002 9 4		23 17 9		
DISBURSEMENTS.					
General Administration:					
Store Department: Wages of Artificers and Labourers, Professional Inspection, Travelling expenses, Rates, Repairs, Supplies, &c.	24,302 1 10				10 0 10
New Buildings at the India Store Depôt	12,141 12 9				0 8 4
Education:					
Passage of Educational Officers on appointment, &c.	1,825 1 3			para. 10	47 6 0
Medical:					
Allowances to Officers on Study Leave, or specially employed, and incidental expenses in connection with Plague Investigation, &c.	3,050 16 7				9 0 0
Military Services:					
Army—Effective:					
Payments to the Imperial Government	901,498 2 0			„ 14	110 6 8
Furlough Allowances of Officers and Men of British Regiments serving in India	132,925 9 6				242 4 0
Indian Troop Service	327,388 2 11			„ 15	123 10 0
Pay and Expenses of Officers under Technical Instruction	5,858 15 0				0 13 6
Pay and Expenses of Officers studying the Russian, Japanese, and Arabic languages	2,429 19 1				2 18 1
Pay and Expenses of Artificers on appointment to various Government Factories in India: and other Miscellaneous Expenditure	3,791 10 3				25 0 0
Stores for India:					
Clothing	188,884 17 7				0 4 4
Ordnance and Miscellaneous	310,873 8 8			„ 16	79 12 6
Marine—Effective:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,094 3 4			„ 18	12 0 0
Stores for India	98,642 8 1				6 12 10
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works:					
State Railways: Stores for India	3,267,026 7 11				94 8 5
		£	10,517 18 11	£	764 5 6

	£ s. d.
21. To the Balance, as shown in the present Account	8,453,715 12 6
the following sums must be added:	
Surcharges on previous Account (*see* paragraph 2) — £ 27 15 10	
Surcharges on present Account (*see* paragraph 20) — £ 10,517 18 11	
Disallowances on previous Account (*see* paragraph 1) — £ 357 18 6	
Disallowances on present Account (*see* paragraph 20) — £ 764 5 6	
	11,667 18 9
	£8,465,383 11 3

INDIA AUDIT OFFICE,
2nd May 1910.

H. W. HARDING,
Auditor.

No. 3.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS on the STORES ACCOUNTS from 1st April 1908 to 31st March 1909; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858.

1. The number of Packing Accounts received since the date of the last Report is as follows:—

17 of the year 1906–07, leaving 31 only outstanding.
67 of the year 1907–08, leaving 51 outstanding.

2. I stated in my last Report that various questions had arisen upon the examination of the 1907–08 Packing Accounts. The most important of these related to a matter to which I had already called attention in the previous year, viz., the frequent acceptance of ships' protests by Government officials in India as relieving the shipowners from liability for damaged stores and for deficient deliveries. The Secretary of State in Council issued instructions to the Government of India on the subject, and the result has been a practical cessation of cases in which a ship's protest has been accepted without question as exonerating the shipowners from liability for damages and shortages.

3. In the year 1908–09, 9,072 Packing Accounts were sent to India, of which 122 are outstanding. A number of questions have been raised which have not yet been answered.

INDIA AUDIT OFFICE,
2nd May 1910.

H. W. HARDING,
Auditor.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 4.

SUMMARY of PAYMENTS in the Year 1908–09 for Stores procured for Shipment to India, &c.

	Stores.			Freight.			TOTAL.		
	£	s.	d.	£	s.	d.	£	s.	d.
Expenditure charged against Revenue:									
Land Revenue	18	9	0	1	15	4	20	4	4
Opium	912	17	8	212	6	4	1,125	4	0
Salt	1,515	3	9	66	7	5	1,581	11	2
Stamps	134,353	10	9	2,313	3	5	136,666	14	2
Excise	101	14	2	6	0	8	107	14	10
Customs	114	3	11	4	18	7	119	2	6
Forest	1,230	13	5	44	13	3	1,275	6	8
Post Office	19	14	8	1	3	10	20	18	6
Telegraph:									
Telegraph Lines in India	113,448	3	7	4,971	0	7	118,419	4	2
*Indo-European Telegraph	5,426	17	8	615	5	1	6,042	2	9
Mint	28,823	18	3	1,775	2	5	30,599	0	8
General Administration	83,455	3	0	715	4	3	84,170	7	3
Law and Justice	7	19	9	0	7	9	8	7	6
Political	3,699	19	10	113	1	8	3,813	1	6
Scientific and other Minor Departments	35,679	17	1	413	2	0	36,092	19	1
Stationery and Printing	119,855	19	0	2,002	4	1	121,858	3	1
Famine Relief and Insurance:									
Construction of Protective Irrigation Works	8,136	18	10	717	16	4	8,854	15	2
Other Public Works:									
Civil Works and Miscellaneous Services	6,762	7	8	538	6	10	7,300	14	6
Military Services:									
Army, Effective:									
Clothing	140,424	0	1	1,345	5	2	188,884	17	7
Ditto, taken to India with Troops	47,115	12	4	—					
Ordnance and Miscellaneous	285,324	13	5	7,341	9	7	310,873	8	8
Ditto, Arms, &c., taken to India with Troops	18,207	5	8	—					
Medical	54,885	5	3	1,843	8	10	56,728	14	1
Supply and Transport Corps	47,198	10	8	1,501	1	6	48,699	12	2
Marine:									
Coal	6,247	2	0	8,543	8	7	14,790	10	7
Miscellaneous	81,049	3	0	2,802	14	6	83,851	17	6
Military Works	37,225	10	0	3,841	4	11	41,066	14	11
Special Defence Works (1902)	10,929	0	4	1,100	9	6	12,029	9	10
£	1,272,169	14	9	42,831	2	5	1,315,000	17	2
Expenditure not charged to Revenue:									
State Railways	3,124,546	4	11	142,480	3	0	3,267,026	7	11
Irrigation Works	56,470	6	7	3,395	13	2	59,865	19	9
Remittance Account:									
Nickel supplied for Coinage	3,515	0	0	35	10	7	3,550	10	7
Stores chargeable to Provincial and Local Funds and to Native States:									
Railway Stores	73,031	5	8	6,609	14	8	368,174	17	1
Other Stores	271,578	2	3	16,955	14	6			
TOTAL £	4,801,310	14	2	212,307	18	4	5,013,618	12	6

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

13th September 1909.

WALTER BADOCK,
Accountant-General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1908 to 31st March 1909.

	£	s.	d.	£	s.	d.
1. Capital Charges of the Service						
2. Salaries of Establishments in England and India				4,086	15	5
3. Hire and Fittings of Transports				158,292	13	1
4. Coal				44,554	1	9
5. Mess of Officers				13,138	17	6
6. Provisions and Stores for Troops and Horses				42,712	16	8
7. Miscellaneous Charges				8,698	17	7
8. Suez Canal Transit Charges				46,295	19	8
9. Miscellaneous Expenses				1,234	14	3
10. Conveyance in other than Indian Troop Service Transports.						
Troops on Freight, &c.	6,966	4	11			
R.I.M. Ships, Sea rations, Messing, Purserage, Telegrams, &c.	362	19	9			
Troops conveyed on Indian Service in Imperial Transports	8,370	16	0			
Miscellaneous	9	0	0			
				15,709	0	8
11. Repayments on account of Passages				5,519	19	9
				340,243	16	4
Deduct—						
Receipts from the Imperial Government for employment of the Transports, and for Passages of Officers, &c., on Imperial Service, &c.	27,285	17	3			
Recoveries on account of the Messing of Officers, &c., and Victualling of not-entitled 3rd Class Passengers	335	16	10			
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for losses and damage of Stores	495	1	11			
				28,116	16	0
			£	312,127	0	4

	£	s.	d.	£	s.	d.
Net Expenditure in England as shown in the Home Accounts :—						
Disbursements (page 17)	327,388	2	11			
Receipts (page 8)	21,465	10	6			
				305,922	12	5
Net Expenditure in India, as shown in the Finance and Revenue Accounts :—						
Disbursements (page 223, Rs. 1,13,576)	7,571	12	4			
Receipts (page 203, Rs. 20,510)	1,367	4	5			
				6,204	7	11
			£	312,127	0	4

R. GROOME,
Director of Transports.

ADMIRALTY, 24th November 1909.

No. 6.—COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1908–09. Budget Estimate, March 1908.	1908–09. Account.	Increase.	Decrease.	
REVENUE.	£	£	£	£	
INTEREST:					
Interest realized from investment of Cash Balance, &c.	80,000	47,606	—	32,394	1
Paper Currency Reserve Investment: Interest, &c.	37,300	41,982	4,682	—	2
TELEGRAPH:					
Indo-European Telegraph:					
Message Revenue	5,000	6,652	1,652	—	3
Miscellaneous Receipts	—	174	174	—	4
MEDICAL:					
Pensions, &c., of Lunatics appropriated to their maintenance	900	1,010	110	—	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale proceeds of books, maps, &c.	600	1,159	559	—	5
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	11,000	11,096	96	—	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	44,600	45,460	860	—	6
Subscriptions towards Indian Civil Service Family Pensions	13,000	13,190	190	—	
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items	16,700	32,386	15,686	—	7
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company	200	230	30	—	
Indian Midland Railway: Proportion of Company's share of Surplus Profits due to the Secretary of State	—	2,063	2,063	—	8
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of Surplus Profits	2,500	3,472	972	—	9
Southern Punjab Railway: Ditto ditto	31,000	52,759	21,759	—	10
MILITARY RECEIPTS:					
ARMY—EFFECTIVE:					
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	130,000	130,000	—	—	
Military Charges for Aden	100,000	100,000	—	—	
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	86,600	46,000	—	40,600	11
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable stores; receipts on account of Indian Troop Service, &c.	34,200	38,282	4,082	—	12
ARMY—NON-EFFECTIVE:					
Subscriptions towards Indian Military Service Family Pensions	27,000	28,218	1,218	—	13
TOTAL RECEIPTS ON ACCOUNT OF REVENUE	620,600	601,739			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES.					
ON ACCOUNT OF SUBSCRIBED CAPITAL	2,420,600	1,020,000	—	1,400,600	14
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS	500	1,810	1,310	—	15
	2,421,100	1,021,810			
Carried forward	£ 3,041,700	1,623,549			

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1908–09.

EXPLANATIONS OF INCREASE OR DECREASE.

1 The sums available for investment were smaller, and the rate of interest was lower, than was estimated.

2 Mainly due to the profit on the sale of Exchequer Bonds in August 1908, a transaction which was not contemplated when the Budget Estimate was prepared.

3 The receipts from the Imperial Ottoman Telegraph Administration on account of arrears of Traffic balances were more than was estimated.

4 Sale proceeds of Cable Core received from India.

5 Due to the sale proceeds of the "Imperial Gazetteer of India," provision for which was not made in the Budget Estimate.

6 There was an increase under Civil Funds owing to larger payments of Leave Allowances in this country, but the subscriptions to the Military Funds were less than the Estimate.

7 The Account includes a receipt of 3,086*l.* from the Madras Railway Company, in consequence of the purchase of the Undertaking by the State, in respect of interest on forfeited shares, and there was an increase of 13,683*l.* in Fines and Penalties incurred by Contractors in providing Stores, and of 567*l.* in miscellaneous receipts. On the other hand, the receipt on account of Diplomatic and Consular Services in Persia was 1,650*l.* less than had been expected.

8 The Indian Midland Railway Company declared Surplus Profits at the rate of 5*s.* 6*d.* per cent. for the year 1907. The Secretary of State's share is calculated upon 750,000*l.* Stock acquired by him in exchange for 825,000*l.* Great Indian Peninsula Railway New Stock.

9, 10 The Government share of surplus profits for the year 1907 exceeded the amount estimated.

11 The sum of 93,000*l.* was received, but, of this, 47,000*l.* was treated in the Remittance Account in respect of the Sea Transport of the Regiments from 1st April 1905.

12 There was an increase of 11,966*l.* in receipts on account of the Indian Troop Service. On the other hand, there was a decrease of 7,398*l.* in the value of articles in possession of Regiments on their transfer from the Indian to the British Establishment, and of 486*l.* in the Sandhurst Fees of King's India Cadets, &c.

13 The increase was mainly due to an alteration in the method of paying Military Retired Pay and Pensions.

14 The decrease is thus accounted for:—

	£
Debentures renewed, instead of being replaced by fresh Capital:	
Bengal-Nagpur Railway Company	665,600
Indian Midland Railway Company	500,000
Madras and Southern Mahratta Railway Company	255,000
	1,420,600
Less—Receipts on account of Capital in excess of Estimate:	
Burma Railways Company	20,000
	£1,400,600

15 Due to exceptional receipts.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1908-09. Budget Estimate, March 1908.	1908-09. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	3,041,700	1,623,549			
DEBT.					
PERMANENT DEBT INCURRED:					
India 3½ per Cent. Stock:					
Balance of Loan issued in January 1908	746,000	867,053	121,053	—	1
Receipt in respect of Loan of 7,500,000*l.* issued in February 1909	—	4,475,000	4,475,000	—	2
TEMPORARY DEBT INCURRED:					
Temporary Loans on Security of India Bills	2,500,000	6,000,000	3,500,000	—	3
	3,246,000	11,342,053			
DEPOSITS AND ADVANCES.					
REPAYMENT OF ADVANCES	11,100	164,233	153,133	—	
MISCELLANEOUS DEPOSITS:					
Gold Standard Reserve:					
Bills of Exchange and Telegraphic Transfers on India appropriated for investment	—	1,491,487	1,491,487	—	4
Proceeds of the sale of securities	—	7,568,926	7,568,926	—	5
Treasury Bills paid off	3,000,000	75,000	—	2,925,000	6
Dividends on investments and Discount on Treasury Bills	411,400	249,919	—	161,481	7
Paper Currency Reserve:					
Cost price of Exchequer Bonds repaid or sold	50,600	463,910	413,310	—	8
Unclaimed Dividends repayable by the Madras Railway Company in consequence of the purchase of the Undertaking by the State	4,000	2,350	—	1,650	9
	3,477,100	10,015,825			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Repayments by His Majesty's Treasury and other Public Departments, in respect of					
Expenditure incurred in India in connection with the Somaliland Expedition	—	24	24	—	
Expenditure incurred in India in connection with the China Expeditionary Force	29,000	44,361	15,361	—	10
Expenditure incurred in India in connection with the War in South Africa	—	133	133	—	
Postal and Money Order transactions (receipts in excess of payments)	517,000	182,110	—	334,890	11
Advances in India on account of Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station, Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	176,000	283,465	107,465	—	12
Estates remitted from India by Administrators-General by means of Bills on London	48,000	32,480	—	15,520	13
Bengal and North-Western Railway Company:					
Transfer fees and miscellaneous refunds	600	840	240	—	
Bombay Baroda and Central India Railway Company:					
On account of Debenture Capital	500,000	959,364	459,364	—	14
Transfer fees and miscellaneous refunds	500	1,490	990	—	15
East Indian Railway Company:					
On account of Debenture Stock	2,400,000	2,360,302	—	39,698	16
Transfer fees and miscellaneous refunds	1,000	1,240	240	—	
Great Indian Peninsula Railway Company:					
On account of Debenture Stock	1,000,000	958,880	—	41,120	17
Transfer fees and miscellaneous refunds	1,000	1,308	308	—	
Madras and Southern Mahratta Railway—Madras Section (1st April to 30th June):					
Miscellaneous refunds	—	782	782	—	18
South Indian Railway Company:					
On account of Debenture Capital	750,000	—	—	750,000	19
Transfer fees and miscellaneous refunds	400	568	168	—	
Miscellaneous receipts	19,200	3,892	—	15,308	20
Gold received from India: Net sale proceeds	—	239,951	239,951	—	21
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India	1,500,000	2,205,000	705,000	—	22
Bills of Exchange and Telegraphic Transfers on India (*see also* under "Gold Standard Reserve")	18,500,000	12,423,939	—	6,076,061	23
	25,442,700	19,700,129			
TOTAL RECEIPTS	£ 35,207,500	42,681,556			

of the Home Treasury of the Government of *India*, for the Year 1908–09—*continued.*

EXPLANATIONS OF INCREASE OR DECREASE.

1 The payments in full during 1907–08 fell short of the Estimate, and the balance due in 1908–09 was consequently greater.
2 The Account represents receipts during 1908–09 on account of the Loan of 7,500,000*l.* issued in February 1909 to meet capital expenditure during 1909–10.

3 In the Budget it was estimated that the six months' Bills for 1,000,000*l.* issued in October 1907 would be replaced twice, and that there would be a further issue for 500,000*l.* for the Railway programme. But the Bills for 1,000,000*l.* were actually replaced by Bills for twelve months, and, owing to the small demand for Bills and Transfers on India, twelve months' Bills, amounting to a further 5,000,000*l.*, were issued.

4 The Bills and Transfers were appropriated in order to substitute sterling securities for some of the rupees held in the Reserve in India.
5 The securities were realised mainly in order to meet Bills of Exchange on London sold in India. (*See* Note on payment side.)
6 The Treasury Bills included in the Budget Estimate were sold before maturity, and the proceeds appear under "Proceeds of of the sale of Securities." Treasury Bills for 75,000*l.* were bought in March 1908, and paid off at maturity.
7 Due to the sale of Securities, and to a change in the method of treating the Discount on Treasury Bills.
8 In the Budget, provision was made for the repayment of 51,000*l.* Bonds in April 1908. The Bonds were duly paid off and the proceeds invested in Consols, and in August 1908, the remaining Bonds (418,100*l.*) were sold, and the proceeds similarly invested.
9 The receipt on this account amounted to 5,436*l.*, but, of this, 3,086*l.* was treated as a Revenue Receipt under the head "Miscellaneous."

10 The Account represents advances by the War Office in respect of the Imperial liability to the end of the year, which proved to be greater than the amount included in the Budget Estimate.
11 These accounts are liable to great fluctuations, and the receipt for Money Orders issued in the Colonies was much less than had been estimated.
12 The Account includes 47,000*l.* for the Sea transport of Native Regiments lent for service in the Colonies, 16,888*l.* for the employment of the R.I.M.S. "Dufferin" on Imperial Service, 10,000*l.* in respect of Native Infantry at Robat, and 10,683*l.* from the Admiralty for teak timber, the estimated receipt in respect of which was included in the Budget Estimate under "Miscellaneous." There was also an increase of 16,283*l.* in receipts on account of supplies to His Majesty's Ships, of 4,561*l.* under Chelsea Pensions, and of 26,514*l.* in Miscellaneous Receipts. But the receipts on account of Emigration of Coolies showed a decrease of 24,464*l.*
13 The receipts were less than the average of recent years.

14 The Account represents the proceeds of an issue of 1,000,000*l.* Debenture Stock.
15 Due to exceptional receipts.

16 The Discount on the issue of 2,450,000*l.* Debenture Stock was greater than was contemplated when the Budget Estimate was framed.

17 The Account represents the proceeds of an issue of 1,000,000*l.* Debenture Stock.

18 When the Budget Estimate was framed receipts on this account were too uncertain to estimate.

19 The Budget Estimate represented the amount of Debentures maturing. The Debentures, however, were renewed.
20 The Budget Estimate included 16,200*l.* for the sale proceeds of Teak Timber to the Admiralty, the receipt in respect of which has been included under "Repayments by His Majesty's Treasury and other Public Departments."
21 An exceptional receipt.

22, 23 Due to the demand for Bills of Exchange and Telegraphic Transfers at a suitable price having been very much less than was estimated.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS.	1908-09. Budget Estimate, March 1908	1908-09. Account.	Increase.	Decrease.	
EXPENDITURE.	£	£	£	£	
LAND REVENUE:					
Law Charges in connection with Appeals from India	600	444	—	156	1
Stores for India	100	20	—	80	2
OPIUM: Stores for India	1,200	1,125	—	75	3
SALT: Stores for India	300	1,582	1,282	—	4
STAMPS: Stores for India	120,000	136,667	16,667	—	5
EXCISE:					
Sundry items	—	41	41	—	6
Stores for India	100	108	8	—	
CUSTOMS:					
Sundry items	—	40	40	—	7
Stores for India	100	119	19	—	
FOREST:					
Expenses in connection with Probationers for the Department, Allowances on appointment, &c.	3,500	4,391	891	—	8
Stores for India	3,400	1,275	—	2,125	9
INTEREST ON DEBT (excluding that charged to Railways):					
Interest on Loans contracted in England	1,733,600	1,893,451	159,851	—	10
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	24,600	24,600	—	—	
Balance of the Discount on the issue of 5,000,000*l.* India 3½ per Cent. Stock in January 1908	500	6,473	5,973	—	11
POST OFFICE:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,600	54,588	—	12	
Sundry items	—	180	180	—	12
Stores for India	2,000	21	—	1,979	13
TELEGRAPH:					
Indo-European Telegraph:					
Payments in respect of Revenue	17,700	5,247	—	12,453	14
Other Payments	16,000	9,112	—	6,888	15
Payment in respect of guarantee of Joint Purse Revenue on reduction of telegraph rates	2,000	—	—	2,000	16
Red Sea and India Telegraph	9,000	9,014	14	—	
Indian Telegraph Department: Absentee Allowances and contingent expenses	6,000	6,896	896	—	17
Telegraph Lines in India—Stores for India	150,000	118,419	—	31,581	18
MINT:					
Sundry items	—	64	64	—	19
Stores for India	31,000	30,599	—	401	20
GENERAL ADMINISTRATION:					
Home Establishment, &c.	263,500	265,190	1,690	—	21
Payments on account of Administration in India	2,600	4,074	1,474	—	22
Stores for India	112,000	84,170	—	27,830	23
LAW AND JUSTICE:					
Sundry items	500	480	—	20	
Stores for India	100	8	—	92	24
POLICE: Passage of Assistant Superintendents on appointment, &c.	1,500	1,832	332	—	25
PORTS AND PILOTAGE: Sundry items	100	212	112	—	26
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.	8,300	8,911	611	—	27
ECCLESIASTICAL: Passage of Chaplains on appointment	400	739	339	—	28
MEDICAL:					
Maintenance of Lunatics	2,500	2,439	—	61	
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.	8,500	8,123	—	377	29
Carried forward £	2,576,300	2,680,654			

of the Home Treasury of the Government of *India*, for the Year 1908-09—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The cost of certain Appeal Cases was less than was contemplated when the Budget Estimate was prepared.
2 3	The demands were smaller than was indicated in the forecasts received from India.
4 5	The demands were larger than was indicated in the forecasts received from India.
6 7	The Account represents the cost of passages of Officers on appointment, for which no provision was made in the Budget Estimate.
8	Mainly due to the grant of larger Allowances to Probationers on appointment.
9	The demands were smaller than was indicated in the forecasts received from India.
10	There was an increase of 126,851*l.* in Interest on India Bills, consequent on the issue of 6,000,000*l.* Bills instead of 2,500,000*l.* as provided in the Budget Estimate, and the amounts transferred to "State Railways—Interest chargeable against Companies on Advances," and to "Irrigation—Major Works—Interest on Debt," were respectively 69,287*l.* and 2,411*l.* less than was estimated. On the other hand, the amount transferred to "State Railways—Interest on Debt" was 38,698*l.* more than the Estimate. (*See* explanations under those heads.)
11	The total amount of the Discount on the Loan was under-estimated.
12	The Account represents the Allowances to an Officer on special duty.
13	The demands were smaller than was indicated in the forecasts received from India.
14	Due to the Eastern Telegraph Company carrying a larger percentage of traffic owing to the interruptions of the Indo-European Telegraph Company's route.
15	There was a decrease of 7,658*l.* in Stores, but there was an increase in Absentee Allowances.
16	No payment became due from Indian Revenues during 1908-09 in respect of the guarantee for 1907-08.
17	There was an increase of 422*l.* in Absentee Allowances, and of 474*l.* in contingent expenses, mainly owing to the Allowances to Officers on special duty being more than was estimated.
18	The demands were smaller than was indicated in the forecasts received from India.
19	The Account represents mainly the cost of the assay of Indian coins.
20	The demands were smaller than was indicated in the forecasts received from India.
21	There was an increase of 1,713*l.* in Management of Debt, of 517*l.* in Charges of the Store Department, and of 298*l.* in Telegrams to India. The Account also includes the Outfit Allowances of Native Members of the Council of the Secretary of State. On the other hand, there was a decrease of 1,257*l.* in Office Charges, and there were also slight variations under other sub-heads.
22	The Account includes 1,893*l.* in respect of a new edition of "Moore's Family Medicine of India," and 300*l.* for the Outfit Allowance of a Member of the Governor-General's Council. On the other hand, the estimated payment for a State portrait of the Queen was not made till April 1909.
23 24	The demands were smaller than was indicated in the forecasts received from India.
25	Due to a larger number of appointments being made than was contemplated when the Budget Estimate was framed.
26	The payments in respect of Leadsman Apprentices to the Bengal Pilot Service were larger than was estimated.
27	Mainly due to increased payments under allowances to Government Scholars.
28	The number of Chaplains appointed was in excess of the Estimate.
29	The Budget Estimate included a grant of 5,000*l.* to the Committee for Plague Investigation, whereas only 3,750*l.* was paid on that account during the year. On the other hand, the Account includes 698*l.* as a contribution to the International Health Bureau, for which no provision was made in the Budget Estimate.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1908–09. Budget Estimate, March 1908.	1908–09. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	2,576,300	2,680,654			
POLITICAL:					
Sundry items	3,500	4,522	1,022	—	1
Stores for India	300	3,813	3,513	—	2
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sundry items	24,000	20,651	—	3,349	3
Stores for India	49,400	36,093	—	13,307	4
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	9,700	10,023	323	—	5
Members of the Bengal Nizamut Family	800	1,062	262	—	6
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	337,500	366,639	29,139	—	7
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	603,000	606,916	3,916	—	8
Indian Civil, Military, and Medical Funds, &c.	1,429,000	1,429,448	448	—	
Indian Civil Service Family Pensions	11,500	11,748	248	—	
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	7,800	7,364	—	436	9
Stores for India	101,500	121,858	20,358	—	10
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	19,000	28,551	9,551	—	11
Miscellaneous Charges connected with the supply of Stores to India	10,000	7,810	—	2,190	12
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Irrigation Works: Stores for India	9,000	8,855	—	145	
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
Bombay Baroda and Central India Railway	385,800	385,867	67	—	
East Indian Railway	378,800	378,800	—	—	
Eastern Bengal Railway (including Bengal Central Railway)	46,900	46,961	61	—	
Great Indian Peninsula Railway	206,000	205,955	—	45	
Madras Railway	72,000	71,990	—	10	
Madras and Southern Mahratta Railway	—	64,816	64,816	—	13
Oude and Rohilkund Railway	319,400	319,326	—	74	
Scinde Punjab and Delhi Railway	142,300	142,345	45	—	
South Indian Railway	146,600	146,635	35	—	
Interest on Capital Outlay not charged to Revenue	1,294,100	1,267,903	—	26,197	14
Oude and Rohilkund Railway Discount Sinking Fund	3,200	3,241	41	—	
State Railways—Annuities in purchase of Railways:					
East Indian Railway	1,112,500	1,112,540	40	—	
Eastern Bengal Railway	117,000	116,960	—	40	
Great Indian Peninsula Railway	1,268,600	1,268,559	—	41	
Madras Railway	398,800	398,794	—	6	
Scinde Punjab and Delhi Railway	371,300	371,279	—	21	
State Railways—Sinking Funds:					
East Indian Railway	94,400	94,392	—	8	
Eastern Bengal Railway	7,100	7,038	—	62	
Scinde Punjab and Delhi Railway	58,100	58,061	—	39	
State Railways—Interest chargeable against Companies on Advances:					
Bengal-Nagpur Railway	94,300	94,250	—	50	
Great Indian Peninsula Railway	71,500	71,500	—	—	
Indian Midland Railway	53,500	53,463	—	37	
Madras and Southern Mahratta Railway	69,200	—	—	69,200	15
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	99,200	99,179	—	21	
Bengal-Nagpur Railway	307,800	302,377	—	5,423	16
Bombay Baroda and Central India Railway	70,000	60,000	—	10,000	17
Burma Railways	105,000	96,740	—	8,260	18
East Indian Railway	374,400	374,313	—	87	
Great Indian Peninsula Railway	92,200	94,750	2,550	—	19
Indian Midland Railway	217,800	217,075	—	725	20
Madras and Southern Mahratta Railway	242,400	242,225	—	175	21
South Indian Railway	83,200	82,512	—	688	22
Carried forward	£ 13,495,700	13,595,853			

of the Home Treasury of the Government of *India*, for the Year 1908–09—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Account includes 2,573*l*. for special expenditure, for which no provision was made in the Budget Estimate. On the other hand, the amount included in the Budget as a contribution from Indian Revenues in regard to the Seistan Branch of the Imperial Bank of Persia was not paid within the year.
2	The Budget Estimate, framed in this country in the absence of any forecast from India, was too small.
3	There was a decrease of 1,545*l*. in respect of the Franco-British Exhibition, and of 815*l*. in payments chargeable to the Literary Grant, and there were variations under other sub-heads.
4	The demands were less than was indicated in the Indian forecasts.
5 6	The Account includes exceptional payments which were not provided for in the Budget Estimate.
7	There was an increase of 15,522*l*. in Furlough Pay, and of 13,617*l*. in Absentee Allowances.
8	The increase occurred in pensions of Officers of the Uncovenanted Service.
9	Mainly due to a decrease in the payments for Printing.
10	The demands were larger than was indicated in the Indian forecasts.
11	The increase was mainly in payments on account of the Royal Commission on Decentralisation.
12	Due to the Transfers from "Stores—Stock, &c.," and "Packing" to final heads being greater than the Estimate.
13	The Account represents the annual interest at 3 per cent. on 2,160,545*l*. 2*s*. 1*d*. India 3 per cent. Stock, the amount which it is calculated was requisite to raise during the years 1889–93 to produce the 2,129,900*l*. advanced to the Company, which transaction was previously treated under "State Railways—Interest chargeable against Companies on Advances."
14	The Budget Estimate represented one year's interest at 3·349 per cent. (the rate adopted in the Account for 1906–07) on 38,640,882*l*. (34,843,582*l*. the total expenditure to 31st March 1907 + 2,264,800*l*. Telegraphic Revise of Estimate for 1907–08 + 1,532,500*l*. moiety of the Budget Estimate for 1908–09). The Account is one year's interest at 3·2575 per cent. (the ascertained rate for 1908–09) on 38,922,589*l*. (37,257,796*l*. the total expenditure to 31st March 1908 + 1,664,793*l*. moiety of the Expenditure for 1908–09).
15	*See* Note 13 above under "State Railways—Interest on Debt."
16	Due to the renewal of Debentures at a lower rate of Interest than was estimated, and to only a half year's interest thereon subsequently falling within the year instead of interest for the period contemplated when the Budget Estimate was framed.
17	The Budget Estimate included one half-year's interest at 4 per cent. per annum on 500,000*l*. new Capital, whereas Interest on the new Capital of 1,000,000*l*. raised in October 1908 was not payable till 1909–10.
18	The Budget Estimate included one half-year's interest on 1,000,000*l*. new 3½ per cent. Capital, but the first distribution in January 1909 of interest in respect of the new issue of 1,000,000*l*. 2½ per cent. Capital was calculated at the lower rate and on the instalments as due.
19	The new Capital of 1,000,000*l*. was issued at 3½ per cent. instead of at 3 per cent. as provided in the Budget Estimate.
20 21 22	Due to the renewal of Debentures at a lower rate of interest than was estimated.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements of the

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1908-09. Budget Estimate, March 1908.	1908-09. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	13,496,700	13,595,853			
IRRIGATION:					
Major Works—Interest on Debt:					
Interest on Capital Outlay not charged to Revenue	111,400	108,989	—	2,411	1
OTHER PUBLIC WORKS:					
Civil Works and Miscellaneous Services:					
Furlough Pay and Allowances of Officers in the Public Works Department	51,000	68,907	17,907	—	2
Sundry items	4,100	3,898	—	202	
Stores for India	5,800	7,301	1,501	—	3
MILITARY SERVICES:					
Army—Effective:					
Payments to War Office in respect of British Forces serving in India	670,000	901,498	231,498	—	4
Furlough Allowances and Pay during Voyage of British Forces serving in India	141,000	144,003	3,003	—	5
Furlough Allowances of Officers of the Indian Service	320,000	354,281	34,281	—	6
Indian Troop Service	333,600	327,388	—	6,212	7
Passage of Officers and others not charged to Indian Troop Service	5,500	5,662	162	—	
Purchase of Horses, Mules, and Donkeys	8,000	11,908	3,908	—	8
Miscellaneous	39,000	35,409	—	3,591	9
Stores for India	613,000	605,187	—	7,813	10
Army—Non-Effective:					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	841,000	822,450	—	18,550	11
Pay of Non-effective Colonels of Royal Artillery	13,000	12,910	—	90	
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,465,000	1,476,771	11,771	—	12
Miscellaneous Pensions, &c.	90,000	95,323	5,323	—	13
Indian Military Service Family Pensions	60,000	61,940	1,940	—	14
Marine—Effective:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,100	100,094	—	6	
Royal Indian Marine Furlough Pay	9,000	8,099	—	901	15
Sundry items	2,500	1,931	—	569	16
Stores for India	94,200	98,643	4,443	—	17
Marine—Non-effective:					
Royal Indian Marine Retired Pay	15,700	18,468	2,768	—	18
Indian Navy Retired Pay	5,300	5,151	—	149	
Military Works: Stores for India	36,100	41,067	4,967	—	19
Special Defences (1902): Stores for India	79,100	12,029	—	67,071	20
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forwd)	£ 18,609,100	18,925,160			

Home Treasury of the Government of *India*, for the Year 1908–09—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Budget Estimate represented a year's interest at 3·349 per cent. (the rate adopted in the Account for 1906–07) on 3,327,696*l*. (3,228,646*l*. the total expenditure to 31st March 1907 + 85,000*l*. the Telegraphic Revise of Estimate for 1907–08 + 14,050*l*. moiety of Budget Estimate for 1908–09). The Account is one year's interest at 3·2575 per cent. (the ascertained rate for 1908–09) on 3,345,796*l*. (3,315,863*l*. the total expenditure to 31st March 1908 + 29,933*l*. moiety of the expenditure for 1908–09).
2	There was an increase of 2,624*l*. in Furlough Pay, and of 15,283*l*. in Absentee Allowances.
3	The demands were greater than was indicated in the forecasts received from India.
4	The War Office claim for 1908–09 was 257,334*l*. more than the Budget Estimate, mainly owing to an increased payment of 275,000*l*. consequent on the recommendations of the Romer Committee. On the other hand, the Account includes 25,836*l*. refunded in respect of previous years.
5	There was an increase of 7,925*l*. in Furlough Pay, but the payments for voyage pay were 4,922*l*. less than the Estimate.
6	More Officers were on leave during the year than was expected when the Budget Estimate was framed.
7	Due to incidence of payments, and variations between estimated and actual expenditure for hire of transports, fittings, coal, &c.
8	Mainly due to a payment in April 1908 which was estimated to fall during 1907–08.
9	There was a decrease of 4,495*l*. in payments on account of the Indian Medical Service. On the other hand there was an increase of 1,258*l*. in payments on account of the Nursing Service, and there were variations under other sub-heads.
10	There was a decrease of 45,215*l*. under Clothing, of 3,471*l*. under Medical, and of 2,700*l*. under Supply and Transport Stores. On the other hand, Ordnance Stores showed an increase of 43,573*l*.
11	Due to adjustments in respect of amounts over-advanced to the War Office in 1907–08.
12	The increase is partly due to an alteration in the method of paying these pensions, which, however, did not decrease so much as was expected.
13	Mainly due to a large increase in the payments for Special Pensions granted to soldiers for service in the Mutiny.
14	The rate of increase of these payments cannot be accurately predicted.
15	Fewer Officers were on leave during the year than was expected when the Budget Estimate was framed.
16	The payments to Marine Officers under instruction were less than was estimated.
17	The demands were greater than was indicated in the Indian forecasts.
18	The payments on this account increased more than was expected.
19	The demands were greater than was indicated in the Indian forecasts.
20	The War Office Estimate of amounts to be paid during the year was too high.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements of the

DISBURSEMENTS—*continued.*	1908-09. Budget Estimate, March 1908.	1908-09. Account.	Increase.	Decrease.	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	£ 18,609,100	£ 18,925,160	£	£	
EXPENDITURE NOT CHARGED TO REVENUE.					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:					
STATE RAILWAYS:					
Stores for India, &c.	3,015,000	3,288,219	273,219	—	1
Payments to the Burma Railways Company for construction of State Extensions	50,000	41,368	—	8,632	2
IRRIGATION WORKS: Stores for India	28,100	59,866	31,766	—	3
	3,093,100	3,389,453			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.					
FOR DISCHARGE OF DEBENTURES, &c.	1,420,600	8,714	—	1,411,886	4
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.	1,647,300	1,221,238	—	426,062	5
	3,067,900	1,229,952			
DEBT.					
PERMANENT DEBT DISCHARGED:					
Bombay Baroda and Central India Railway Debentures	865,800	865,800	—	—	
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on Security of India Bills	2,000,000	1,000,000	—	1,000,000	6
	2,865,800	1,865,800			
DEPOSITS AND ADVANCES.					
ADVANCES REPAYABLE	7,100	14,674	7,574	—	
MISCELLANEOUS DEPOSITS:					
Gold Standard Reserve:					
Payments in respect of Bills of Exchange on London sold in India	—	8,058,000	8,058,000	—	7
Investments in British Funds and Treasury Bills	3,417,000	1,988,737	—	1,428,263	8
Paper Currency Reserve: Investments in British Funds and Exchequer Bonds	50,600	463,910	413,310	—	9
Portion of outstanding Interest repaid by Railway Companies on the purchase of their Undertakings by the State, claimed during the year by the persons entitled thereto	—	36	36	—	
	3,474,700	10,525,357			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Payments to His Majesty's Treasury and other Public Departments on account of Little Basses Light Vessel Dues, &c.	28,000	18,352	—	9,648	10
Family Remittances, Remittances by Administrators General, &c.	99,000	101,112	2,112	—	11
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	130,000	61,136	—	68,864	12
Bombay Baroda and Central India Railway Company: Ditto	427,000	440,575	13,575	—	13
East Indian Railway Company:					
Advances for purchase of Stores, &c.	1,170,000	1,201,373	31,373	—	14
Rental paid to South Behar Railway Company	30,000	30,000	—	—	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.	1,800,000	1,101,352	—	698,648	15
Madras and Southern Mahratta Railway—Madras Section (1st April to 30th June):					
Advances for purchase of Stores, &c.	82,300	107,784	25,484	—	16
Rajputana-Malwa Railway: Ditto	333,000	245,985	—	87,015	17
South Indian Railway Company:					
For discharge of Debentures	750,000	6,250	—	743,750	18
Advances for purchase of Stores, &c.	338,600	202,104	—	136,496	19
Burma Railways Company:					
Special payment, in lieu of a Share of Surplus Profits, to the holders of New Capital Stock issued in 1908	—	5,544	5,544	—	20
Madras and Southern Mahratta Railway:					
Special payment in respect of the Company's Share of Net Earnings for the Half-year to 30th June 1908	—	46,362	46,362	—	21
Madras Railway Company:					
Special payment in respect of the Company's Share of Surplus Profits: Half-years to 30th June 1902 and 30th June 1906	—	12,176	12,176	—	22
Stores chargeable to Provincial and Local Funds, and to Native States	184,000	368,175	184,175	—	23
Nickel for Coinage purposes	—	3,551	3,551	—	24
Miscellaneous payments to be brought to charge or recovered in India	81,000	78,777	—	2,223	25
	5,452,900	4,030,608			
TOTAL DISBURSEMENTS £	36,563,500	39,966,330			

INDIA OFFICE, 13th September 1909.

Home Treasury of the Government of *India*, for the Year 1908–09—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The reduction by this Office in the Budget Estimate of the forecasts received from India was too great.
2	The Estimate was furnished by the Burma Railways Company.
3	The demands were larger than was indicated in the forecasts received from India.
4	All the Debentures maturing were renewed. (*See* Note against "Capital Receipts from Railway Companies on account of Subscribed Capital.") The Account represents the amount paid to holders as discount on renewal.
5	The Estimates were furnished by the Railway Companies.
6	In the Budget, it was estimated that the six months' Bills for 1,000,000*l*., issued in October 1907, would be replaced twice, whereas they were replaced in April 1908 for twelve months.
7	The Bills were sold in order to strengthen Exchange, and the funds to meet them were provided as follows:—Amount remaining uninvested on 31st March 1908, 1,131,223*l*.; Proceeds of the sale of Securities, 6,689,024*l*.; Treasury Bills paid off, 75,000*l*.; and 162,753*l*. Dividends on Investments. (*See* "Receipt" side).
8	Owing to the necessity to provide funds to meet Bills on London, the investments contemplated when the Budget Estimate was framed were not made. The Account represents investments from Bills and Transfers appropriated in February and March 1909, from 933,749*l*. repaid to the Reserve after appropriation for general purposes, and re-investment of dividends accruing in January 1909. The amount remaining uninvested on 31st March 1909 was 469,818*l*.
9	*See* Note against corresponding receipts.
10	Mainly due to payments in connection with Native Regiments at Colonial Garrisons being less than was expected when the Budget Estimate was prepared.
11	The Account includes 18,398*l*. for Remittances by British Troops for deposit in Post Office Savings Banks, and there was an increase of 990*l*. in Miscellaneous Remittances. On the other hand, there was a decrease of 17,276*l*. in Remittances by Administrators-General.
12–17	The Estimates were based on information furnished by the Companies concerned.
18	The Debentures were renewed and 6,250*l*. was paid as discount.
19	The Estimate was based on information furnished by the Company.
20–22	Exceptional transactions.
23	The demands were greater than was indicated in the Indian forecasts.
24	No forecast was received from India indicating any expenditure under this head.
25	There was a decrease of 20,000*l*. in Bills drawn by the Mission to the Court of Persia. On the other hand, the Account includes expenditure in connection with a trawler for the Bengal Fisheries, the tour of the Maharajah of Sikkim, and a payment to Sahibzada Nasir Ali Khan, in respect of property realised in India.

WALTER BADOCK, *Accountant-General*.

*No. 7.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

REVENUE.

	£*	£
INTEREST:		
Interest realised from investment of Cash Balance, &c.	130,380	
Paper Currency Reserve Investment: Interest	37,374	
		167,754
TELEGRAPH:		
Indo-European Telegraph:		
Message Revenue	4,053	
Miscellaneous Receipts	141	
		4,194
MEDICAL:		
Pensions, &c., of Lunatics appropriated to their maintenance		828
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sale proceeds of books, maps, &c.	1,411	
Miscellaneous Receipts	334	
		1,745
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:		
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	11,481	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	39,663	
Subscriptions towards Indian Civil Service Family Pensions	14,490	
		65,634
MISCELLANEOUS:		
Miscellaneous receipts connected with the supply of Stores to India, and sundry items		14,565
RAILWAYS:		
STATE RAILWAYS:		
East Indian Railway: Rent of premises occupied by the Company	230	
SUBSIDIZED COMPANIES:	£	
Rohilkund and Kumaon Railway: Government share of Surplus Profits for the year 1908	1,705	
Southern Punjab Railway: Government share of Surplus Profits for the year 1908	41,882	
	43,587	
		43,817
MILITARY RECEIPTS:		
ARMY—EFFECTIVE:		
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	130,000	
Military Charges for Aden	100,000	
	230,000	
Amount received from the Imperial Government on account of the Capitation Rate payable in respect of Indian Native Regiments lent for service in the Colonies	124,240	
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable stores; receipts on account of the Indian Troop Service, &c.	30,773	
		385,013
ARMY—NON-EFFECTIVE:		
Subscriptions towards Indian Military Service Family Pensions		27,660
Carried forward	£	711,210

* This is an Account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

TREASURY of the GOVERNMENT of *India*, from 1st April 1909 to 31st March 1910.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
LAND REVENUE:			
Law Charges in connection with Appeals from India		551	
Stores for India		17	
			568
OPIUM: Stores for India			764
SALT: Stores for India			573
STAMPS: Stores for India			103,492
EXCISE:			
Sundry Items		152	
Stores for India		184	
			336
CUSTOMS: Stores for India			371
FOREST:			
Expenses in connection with Probationers for the Department, Allowances on appointment, &c.		4,610	
Stores for India		331	
			4,941
INTEREST ON DEBT:			
Total Interest on Loans contracted in England under various Acts and on Liabilities of Railway Companies taken over on purchase		5,482,690	
Deduct:—Chargeable to	£		
State Railways—Interest on Debt	3,086,954		
State Railways—Interest chargeable against Companies on Advances	219,212		
Irrigation: Major Works—Interest on Debt	108,563		
		3,414,729	
		2,067,961	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised		33,143	
			2,101,104
POST OFFICE:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury		54,588	
Stores for India		739	
			55,327
TELEGRAPH:			
Indo-European Telegraph:			
Payments in respect of Revenue	1,311		
Other Payments	10,278		
		11,589	
Indian Telegraph Department: Absentee Allowances and contingent expenses		8,711	
		20,300	
Telegraph Lines in India—Stores for India		90,589	
			110,889
MINT:			
Sundry Items		222	
Stores for India		14,508	
			14,730
GENERAL ADMINISTRATION:			
Home Establishment, &c.		263,358	
Payments on account of Administration in India		2,180	
		265,538	
Stores for India		60,690	
			326,228
LAW AND JUSTICE: Sundry Items			257
POLICE: Passage of Assistant Superintendents on appointment, &c.			2,803
PORTS AND PILOTAGE: Sundry Items			52
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.			10,363
ECCLESIASTICAL:			
Passage, &c., of Chaplains on appointment		481	
Stores for India		8	
			489
MEDICAL:			
Maintenance of Lunatics		2,263	
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.		7,663	
			9,926
POLITICAL:			
Sundry Items		5,524	
Stores for India		926	
			6,450
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sundry Items		10,796	
Stores for India		20,408	
			31,204
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		12,925	
Members of the Bengal Nizamut Family		745	
Angria Family Pensions		80	
			13,750
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES			398,198
Carried forward		£	3,192,315

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward	711,219
Carried forward	711,210

of the Government of *India*, from 1st April 1909 to 31st March 1910—*continued.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		3,192,315
EXPENDITURE—*continued.*		
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General	613,624	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	1,413,046	
Indian Civil Service Family Pensions	12,833	
		2,039,503
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,437	
Stores for India	110,710	
		117,147
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	14,733	
Miscellaneous Charges connected with the supply of Stores to India	36,141	
		50,874
FAMINE RELIEF AND INSURANCE:		
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:		
Stores for India		12,512
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—INTEREST ON DEBT:	£	
Bombay Baroda and Central India Railway	383,650	
East Indian Railway	375,430	
Eastern Bengal Railway (including Bengal Central Railway)	46,709	
Great Indian Peninsula Railway	205,955	
Madras Railway	72,436	
Madras and Southern Mahratta Railway	64,816	
Oude and Rohilkund Railway	319,209	
Scinde Punjab and Delhi Railway	140,266	
South Indian Railway	146,635	
Interest at 3·1988 per Cent. on 40,587,583*l.*, taken as Capital Outlay in this Country to 31st March 1910 on State Railways	1,331,848	
	3,086,954	
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	3,357	
		3,090,311
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:		
East Indian Railway	1,112,540	
Eastern Bengal Railway	116,961	
Great Indian Peninsula Railway	1,268,558	
Madras Railway	488,381	
Scinde Punjab and Delhi Railway	371,268	
		3,357,708
STATE RAILWAYS—SINKING FUNDS:		
East Indian Railway	97,776	
Eastern Bengal Railway	7,290	
Scinde Punjab and Delhi Railway	60,140	
		165,206
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:		
Bengal-Nagpur Railway	94,250	
Great Indian Peninsula Railway	71,500	
Indian Midland Railway	53,462	
		219,212
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
Assam-Bengal Railway	98,334	
Bengal-Nagpur Railway	304,336	
Bombay Baroda and Central India Railway	95,000	
Burma Railways	112,500	
East Indian Railway	462,688	
Great Indian Peninsula Railway	112,250	
Indian Midland Railway	216,130	
Madras and Southern Mahratta Railway	267,587	
South Indian Railway	80,950	
		1,749,775
		8,582,212
Carried forward	£	13,994,563

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward	711,210
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)	£ 711,210

of the Government of *India*, from 1st April 1909 to 31st March 1910—*continued*.

DISBURSEMENTS—*continued*.

		£
Brought forward		18,994,563

EXPENDITURE—*continued*.

IRRIGATION:

MAJOR WORKS—INTEREST ON DEBT:

Interest at 3·1988 per Cent. on 3,393,860*l*. taken as Capital Outlay in this Country to 31st March 1910 on Irrigation			108,563

OTHER PUBLIC WORKS:

CIVIL WORKS AND MISCELLANEOUS SERVICES:

		£	
Furlough Pay and Allowances of Officers in the Public Works Department		66,374	
Sundry Items		3,062	
		69,436	
Stores for India		9,112	
			78,548

MILITARY SERVICES:

ARMY—EFFECTIVE:

	£		
Payments to War Office in respect of British Forces serving in India	916,057		
Furlough Allowances and Pay during Voyage of British Forces serving in India	140,627		
Furlough Allowances of Officers of the Indian Service	354,296		
Indian Troop Service	274,685		
Passage of Officers and others not charged to Indian Troop Service	6,885		
Purchase of Horses, Mules, and Donkeys	1,826		
Miscellaneous	32,159		
	1,726,535		
Stores for India	484,483		
		2,210,018	

ARMY—NON-EFFECTIVE:

Payments to War Office for Retired Pay, &c., of British Forces for service in India	859,597		
Pay of Non-effective Colonels of Royal Artillery	10,667		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,434,100		
Miscellaneous Pensions, &c.	94,213		
Indian Military Service Family Pensions	64,531		
		2,463,108	

MARINE—EFFECTIVE:

Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,169		
Royal Indian Marine Furlough Pay	7,997		
Sundry Items	2,623		
	110,789		
Stores for India	77,378		
		188,167	

MARINE—NON-EFFECTIVE:

Royal Indian Marine Retired Pay	18,847		
Indian Navy Retired Pay	4,195		
		23,042	

MILITARY WORKS: Stores for India		34,536	
SPECIAL DEFENCES (1902): Stores for India		23,124	
			4,941,989

TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)	£	19,123,663

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	711,210

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

	Subscribed Capital.	Transfer Fees and Miscellaneous Refunds.	
	£	£	
Assam-Bengal Railway	—	173	
Bengal-Nagpur Railway	—	106	
Burma Railways	—	411	
Indian Midland Railway	—	38	
Madras and Southern Mahratta Railway	—	1,176	
Rohilkund and Kumaon Railway	—	101	
	—	2,005	2,005

DEBT.

PERMANENT DEBT INCURRED:			
India 3½ per Cent. Stock:	£	£	
Receipt in respect of Loan of 7,500,000*l.* issued in February 1909	2,699,573		
Receipt on account of Loan of 7,500,000*l.* issued in January 1910	6,370,000		
		9,069,573	
TEMPORARY DEBT INCURRED:			
Temporary Loans on security of India Bills		6,000,000	
			15,069,573

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES		357	
MISCELLANEOUS DEPOSITS:			
Gold Standard Reserve:			
Bills of Exchange and Telegraphic Transfers on India appropriated for investment	8,090,000		
British and Colonial Treasury Bills paid off	3,621,844		
Dividends on Investments, Discount on Treasury Bills, and Interest on Loans at short notice	255,416		
	11,967,260		
Paper Currency Reserve: Bills of Exchange and Telegraphic Transfers appropriated	1,000,000		
Unclaimed Dividends repaid by the Madras Railway Company in consequence of the purchase of the Undertaking by the State	38		
		12,967,298	
			12,967,655

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Repayments by His Majesty's Treasury and other Public Departments, in respect of			
Expenditure incurred in India in connection with the Somaliland Expedition	58		
Expenditure incurred in India in connection with the China Expeditionary Force	25,978		
Expenditure incurred in India in connection with the War in South Africa	13		
Postal and Money Order transactions (receipts in excess of payments)	117,918		
Advances in India on account of Emigration of Coolies and supplies to His Majesty's Ships on the East India Station, Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	214,296		
		358,263	
Estates remitted from India by Administrators General by means of Bills on London		30,269	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	810		
Bombay Baroda and Central India Railway Company: Ditto	1,073		
East Indian Railway Company:	£		
On account of Debenture Stock	2,459,426		
Transfer fees and miscellaneous refunds	1,369		
	2,460,795		
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds	1,338		
South Indian Railway Company: Ditto	710		
		2,464,726	
Miscellaneous receipts		5,679	
Bills of Exchange and Telegraphic Transfers on India. (*See also* under "Gold Standard Reserve" and "Paper Currency Reserve")		18,006,586	
			20,865,526
TOTAL RECEIPTS			49,615,966
BALANCE, 1st April 1909 (including 469,818*l.* on account of the Gold Standard Reserve)			8,453,715
		£	58,069,681

India Office,
10th May 1910.

* *See* Note on opposite page.

of the Government of *India*, from 1st April 1909 to 31st March 1910—*continued.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	19,123,663

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:

	£	£	£
STATE RAILWAYS:			
Stores for India, 2,075,865*l.* Other Payments, 16,617*l.*	2,092,482		
Payments to the Burma Railways Company for the construction of State Extensions	4,511		
		2,096,993	
IRRIGATION WORKS:			
Stores for India, 35,679*l.* Other Payments, 584*l.*		36,263	
			2,133,256

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

	Discharge of Debentures.	Stores, Establishment Charges, &c.	
	£	£	
Assam-Bengal Railway	22,105	115,779	
Bengal-Nagpur Railway	14,428	567,012	
Burma Railways	—	213,379	
Indian Midland Railway	1,663	1,563	
Madras and Southern Mahratta Railway	16,387	465,259	
Rohilkund and Kumaon Railway	—	6,832	
	54,583	1,369,824	
			1,424,407

DEBT.

	£	£
PERMANENT DEBT DISCHARGED:		
Madras Railway Debentures		179,400
TEMPORARY DEBT DISCHARGED:		
Temporary Loans on security of India Bills		6,000,000
		6,179,400

DEPOSITS AND ADVANCES.

	£	£
ADVANCES REPAYABLE		103,648
MISCELLANEOUS DEPOSITS:		
Gold Standard Reserve: Investments in British Funds and British and Colonial Treasury Bills		9,426,550
Paper Currency Reserve: Transfer of Gold at the Bank of England		1,000,000
Portion of Outstanding Interest repaid by Railway Companies on the purchase of their Undertakings by the State, claimed during the year by the persons entitled thereto		217
		10,530,415

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	£	£
Payments to His Majesty's Treasury and other Public Departments on account of Little Basses Light Vessel Dues, &c.			20,166
Family Remittances, Remittances by Administrators General, &c.			110,275
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.		48,255	
Bombay Baroda and Central India Railway Company (including Rajputana-Malwa Railway):			
Advances for purchase of Stores, &c.		615,496	
East Indian Railway Company:	£		
Advances for purchase of Stores, &c.	771,369		
Rental paid to South Behar Railway Company	30,000		
		801,369	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.		462,928	
South Indian Railway Company: Ditto		299,049	
			2,227,097
Rohilkund and Kumaon Railway Company: Interest on Debenture Stock allocated to State Works			1,041
Stores chargeable to Provincial and Local Funds, and to Native States			275,942
Nickel for coinage purposes			5,648
Bills of Exchange on London sold in India			156,000
Miscellaneous payments to be brought to charge or recovered in India			72,977
			2,869,146
TOTAL DISBURSEMENTS			42,260,287
BALANCE, 31st March 1910 (including 3,010,528*l.* on account of the Gold Standard Reserve)			15,809,394
		£	58,069,681

WALTER BADOCK, *Accountant-General.*

* Receipts from, and advances to, the Bengal and North-Western, the Bombay Baroda and Central India (for main line purposes and on account of the Rajputana-Malwa Railway), the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as remittances.

created or granted within the year 1909–10, *see* pages 60 and 61.

No. 8.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1909; the Debt and Interest created in the Year ended the 31st March 1910; Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1909.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	75,143,582 6 9	3½	2,630,025 7 8
India 3 per Cent. Stock	66,724,539 9 9	3	2,001,735 18 4
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
India Bills	6,000,000 0 0	Various	*175,651 13 4
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Bombay Baroda and Central India Railway Debentures	175,000 0 0	3½	5,687 10 0
Ditto ditto	100,600 0 0	3	3,018 0 0
Madras Railway Debentures	275,000 0 0	3½	10,312 10 0
Ditto ditto	575,000 0 0	3½	20,125 0 0
Ditto ditto	780,100 0 0	3¼	25,353 5 0
Ditto ditto	380,000 0 0	3	11,400 0 0
	166,956,785 8 9		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1909	166,973,369 5 6	—	5,386,348 5 5
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1909	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1909	166,973,369 5 6	—	8,743,995 8 9
DEBT CREATED IN THE YEAR 1909-10.			
Debt bearing Interest:			
India 3½ per Cent. Stock: Balance of Loan of 7,500,000*l.* issued in February 1909	2,822,300 0 0	3½	98,780 10 0
Ditto Portion of Loan of 7,500,000*l.* issued in January 1910	6,696,041 0 0	3½	234,361 8 8
India Bills	6,000,000 0 0	Various	*179,249 5 4
DEBT, and Annual Interest thereon, created in the Year ended 31st March 1910	15,518,341 0 0		512,391 4 0
£	182,491,710 5 6	—	9,256,386 12 9

* This is the *actual* amount of Discount on the issue of the Bills.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest reduced in that Year; and the Total Amount of Debt, the 1910; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1909-10.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*)	169,029 1 8	3½	5,916 0 4
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds	37,369 8 11	3½	1,307 18 8
India Bills, paid off	6,000,000 0 0	Various	*175,651 13 4
Madras Railway Debentures, paid off	174,400 0 0	3¼	5,668 0 0
Ditto ditto paid off	5,000 0 0	3¼	187 10 0
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1910	6,385,798 10 7		188,731 2 4
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1910†			
Debt bearing Interest:			
India 3½ per Cent. Stock	84,455,524 16 2	3½	2,955,943 7 4
India 3 per Cent. Stock	66,724,530 9 9	3	2,001,735 18 4
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
India Bills	6,000,000 0 0	Various	*179,249 5 4
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Bombay Baroda and Central India Railway Debentures	175,000 0 0	3½	5,687 10 0
Ditto ditto	100,600 0 0	3	3,018 0 0
Madras Railway Debentures	270,000 0 0	3¾	10,125 0 0
Ditto ditto	575,000 0 0	3½	20,125 0 0
Ditto ditto	605,700 0 0	3¼	19,685 5 0
Ditto ditto	380,000 0 0	3	11,400 0 0
	176,089,327 18 2		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1910	176,105,911 14 11	—	5,710,008 7 1
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1910	—	—	3,357,947 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1910	176,105,911 14 11	—	9,067,655 10 5
£	182,491,710 5 6	—	9,256,386 12 9

* This is the *actual* amount of Discount on the issue of the Bills.
† For Analysis, *see* pages 58 and 59.

No. 8.—Account showing the Total Amount of Indian Debt raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1910.

	Capital of Debt. £ s. d.	Capital of Debt. £ s. d.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities. £ s. d.
Debt, exclusive of that incurred for Railways shown under heads below:				
Bearing Interest:				
India 3½ per Cent. Stock	48,720,480 9 8		3½	1,705,216 16 4
India 3 per Cent. Stock	26,306,310 18 0		3	789,189 6 6
India 2½ per Cent. Stock	11,151,558 10 11		2½	278,788 19 3
India Bills	4,500,009 0 0		Various.	† 141,774 11 2
	90,678,349 18 7			
Not bearing Interest:				
India 5 per Cent. Stock	9,305 1 9			
India 4 per Cent. Stock	7,278 15 0			
		*90,694,933 15 4	–	2,914,969 13 3
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 3½ per Cent. Stock	20,985,800 17 1		3½	734,503 0 7
India 3 per Cent. Stock	9,046,988 14 9		3	271,409 13 3
India Bills	1,500,000 0 0		Various.	† 37,474 14 2
		31,532,789 11 10	–	1,043,387 8 0
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	8,616,538 19 0		3½	3 1,578 17 3
India 3 per Cent. Stock	240,771 3 8		3	7,223 2 9
East Indian Railway Debenture Stock	1,435,650 0 0		4½	64,604 5 0
		10,292,960 2 8	–	373,406 5 0
Annuity:				
Annuity terminating in 1953			–	850,537 18 10
Interest in lieu of Deferred Annuity			–	262,000 0 0
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,485,944 3 10
Debt bearing Interest:				
India 3½ per Cent. Stock	492,597 6 2		3½	17,240 18 1
India 3 per Cent. Stock	228 9 1		3	6 17 1
Eastern Bengal Railway Debenture Stock	348,666 0 0		4	13,946 12 9
		841,491 15 3	–	31,194 7 11
Annuity:				
Annuity terminating in 1957			–	116,850 14 9
				148,045 2 8
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	3,979,639 2 2		3½	139,287 7 4
India 3 per Cent. Stock	‡ — *16,553 8 8*		3	— *496 12 1*
		3,963,085 13 6	–	138,790 15 3
Annuity:				
Annuity terminating in 1958			–	371,361 3 7
				510,151 18 10
Debt incurred in respect of the Oude and Rohilkund Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	§ — *49,772 0 10*		3½	— *1,742 0 5*
India 3 per Cent. Stock	10,333,027 16 9		3	309,990 16 8
India 2½ per Cent. Stock	435,702 5 8		2½	10,892 11 2
		10,718,958 1 7	–	319,141 7 5
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6		3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8		2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0		4½	19,125 0 0
		4,726,168 10 2	–	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8		3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0		4	108,058 0 0
		5,964,666 9 8	–	205,954 9 11
Annuity:				
Annuity terminating in 1948			–	1,268,516 0 7
				1,474,470 10 6
Carried forward		£ 158,735,954 0 0		8,012,745 11 1

* Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account and under Irrigation. *See* Account No. 7, pages 51 and 53.

† This is the *actual* amount of Discount on the issue of the Bills.

‡ The Sinking Fund to redeem Debt issued in lieu of Annuity has been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Brought forward		158,735,054 0 0		8,042,745 11 1
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock		512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	1,385,684 18 11		3½	48,495 9 6
India 3 per Cent. Stock	10,881,612 11 7		3	326,448 7 7
Bombay Baroda and Central India Railway Debentures	175,000 0 0		3¼	5,687 10 0
Ditto ditto	100,000 0 0		3	3,018 0 0
		12,542,797 10 6	—	383,649 7 1
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	324,655 4 0		3½	11,362 18 8
Madras Railway Debentures	270,000 0 0		3⅔	10,125 0 0
Ditto ditto	575,000 0 0		3½	20,125 0 0
Ditto ditto	605,700 0 0		3¼	19,685 5 0
Ditto ditto	330,000 0 0		3	11,400 0 0
		2,155,355 4 0	—	72,698 3 8
Annuity:				
Annuity terminating in 1956			—	488,381 5 7
				561,079 9 3
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent Stock		2,160,545 2 1	3	64,816 7 1
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1910 £		176,105,911 14 11	—	9,067,655 10 5

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1909.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent. Stock	66,883,822 17 8	3,552,712 10 6
India 3 per Cent. Stock	64,689,054 10 11	2,035,475 18 9
India 2½ per Cent. Stock	11,672,685 1 9	219,521 10 6
£	143,245,562 10 4	5,807,709 19 9

BANK OF ENGLAND.	£ s. d.	£ s. d.
Charge for Management for the year 1909:		
Sterling Debt:		
On 143,245,562*l.* 10*s.* 4*d.* India Stocks, at 300*l.* per million	42,973 13 4	
„ 7,500,000*l.* India 3½ per Cent. Stock, issued during the year, at 300*l.* per million a year, for 235 days	1,448 12 7	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
Issue of 7,500,000*l.* India 3½ per Cent. Stock at 1,250*l.* per million	9,375 0 0	
Issue, &c., of 6,000,000*l.* India Bills, at 200*l.* per million	1,200 0 0	
		56,470 10 4
Rupee Debt:		
Rs. 152,472,566 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	108 8 2	
Conversion of Rs. 2,204,500 India 3 per Cent. Rupee Loan of 1896-97, at 500*l.* per ten million Rupees	110 4 6	
		8,218 12 8
		64,689 3 0
BANK OF IRELAND.		
Charge for Management for the Year 1909:		
On 5,807,709*l.* 19*s.* 9*d.* India Stocks, at 360*l.* per million		2,090 15 4
	£	66,779 18 4

WALTER BADOCK,
Accountant-General.

No. 9.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1909 and 31st March 1910 (*see* the Government of India Act, 1858, Sec. 53).

SALARIES.

	Increase or Decrease in 1910-11.	
	Increase.	Decrease.
	£	£
Correspondence Department: Allowances to the two Resident Clerks increased from 50*l.* to 80*l.* each in respect of the cost of attendance	60	—
Accountant-General's Department: Deputy Accountant-General.—Salary 800*l.*, rising by 50*l.* annually to 1,000*l.* In lieu of Salary 800*l.*, rising by 25*l.* annually to 1,000*l.* Salary of present incumbent also increased by three annual rises of 25*l.* on amalgamation of the Funds Department with the Accountant-General's Department	100	—
Assistant Accountant-General.—New post. Salary 850*l.* In lieu of a Senior Clerkship, Salary 500*l.*, rising by 20*l.* annually to 700*l.*, with a personal allowance of 100*l.*	50	—
Allowance to a Clerk for the performance of actuarial work in addition to ordinary duties	100	—
Clerk specially attached.—Salary 5*l.* 5*s.* a week, rising by 10*s.* 6*d.* a week triennially to 6*l.* 6*s.* a week. In lieu of Computing Clerk, Salary 250*l.*, not on the permanent Establishment	24	—
Store Department: Deputy Director-General of Stores.—Salary 800*l.*, rising by 50*l.* annually to 1,000*l.* In lieu of Salary 800*l.*, rising by 25*l.* annually to 1,000*l.*	25	—
Personal Allowance to the Senior of the present Supervisors, Second Grade	25	—
Engineer.—Salary 120*l.*, rising by 7*l.* 10*s.* annually to 250*l.* In lieu of a maximum Salary of 200*l.* with a personal allowance of 25*l.*	13	—
Library: The Salary of the Assistant Librarian to be 400*l.*, in lieu of 350*l.*	50	—
Educational Adviser to Indian Students: New post. Salary 500*l.*, with an additional allowance for contingent expenses, 100*l.*	600	—
Two additional Second Class Clerks.—Salary 70*l.*, rising by 7*l.* 10*s.* annually to 130*l.*, then by 10*l.* annually to 200*l.*, and then by 10*l.* annually to 300*l.* Of whom one is in lieu of Custodian of Patterns, India Store Depôt: Salary 150*l.*, rising to 250*l.*	140	150
Increase arising from periodical increments	2,687	—
Net decrease consequent on appointments abolished (including those of the Director of Funds and the Actuary), vacancies, retirements, &c.	—	4,190
£	3,874	4,340
NET DECREASE, as shown on page 62	£ 466	

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1910-11.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
		Years.	*Years.*	£ *s. d.*		£ *s. d.*	£ *s. d.*
SUPERANNUATION ALLOWANCES.							
Farrow, Edward Charles	Messenger, First Class	—	—	—	Death	—	83 0 0
Hunt, Samuel	Senior Clerk, Correspondence Department	—	—	—	Ditto	—	573 6 8
Isaacson, Stephen Henry Holden	Second Class Clerk, Registry and Record Department	—	—	—	Ditto	—	180 16 8
Mason, Charles Alexander James	Assistant, Military Department	—	—	—	Ditto	—	666 13 4
Scott, Sir Arthur Guillum	Accountant-General	—	—	—	Ditto	—	1,200 0 0
Talbot, Gerald Henry	Supervisor, First Grade, India Store Depôt	—	—	—	Ditto	—	225 0 0
Armstrong, Francis Busfeild	Director of Funds	60	40	1,000 0 0	Age	666 13 4	—
				Carried forward £		666 13 4	2,928 16 8

No. 9.—Statement showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

DETAILS of INCREASE and DIMINUTION in 1910-11—*continued.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
		Years.	*Years.*	£ s. d.		£ s. d.	£ s. d.
SUPERANNUATION ALLOWANCES—*cont.*					Brought forward	666 13 4	2,928 16 8
Burls, Sir Edwin Grant-, C.S.I.	Director-General of Stores	65	45	1,200 0 0	Age	800 0 0	—
Forbes, Henry Gordon	Custodian of Patterns, India Store Depôt	58	39	270 0 0	Ill-health	175 10 0	—
Herbert, Patrick Herbert Coghlan	Assistant Secretary, Judicial and Public Department	60	38	1,000 0 0	Age	633 6 8	—
Kilbracken, The Right Hon. Lord, G.C.B.	Permanent Under Secretary of State	62	*36	2,500 0 0	Ditto	1,500 0 0	—
Lyall, Sir Charles James, K.C.S.I., C.I.E.	Secretary, Judicial and Public Department	65	11	1,200 0 0	Ditto	220 0 0	—
Wigner, John Murch	Senior Clerk, Store Department	65	46	800 0 0	Ditto	533 6 8	—
					TOTAL	4,528 16 8	2,928 16 8
					INCREASE	£1,600 0 0	
COMPENSATION ALLOWANCES.							
Lamb, Lieutenant Henry	Assistant to Director-General of Stores at the India Store Depôt	—	—	—	Death	—	450 0 0
Browne, Willis, F.I.A.	Actuary	58	41	800 0 0	Re-organization.	533 6 8	—
					TOTAL	533 6 8	450 0 0
					INCREASE	£83 6 8	
COMPASSIONATE ALLOWANCES.							
Baker, Samuel	Labourer, India Store Depôt	—	—	—	Death	—	28 3 4
Hartle, Henry	Third Class Foreman, India Store Depôt	—	—	—	Ditto	—	36 18 8
Medynski, Eliza	Housemaid	—	—	—	Ditto	—	18 5 0
Yarwood, Alfred	First Class Foreman, India Store Depôt	59	26	46s. a week	Ill-health	51 18 6	—
					TOTAL	51 18 6	83 7 0
					DECREASE	£31 8 6	
					TOTAL INCREASE	£1,651 18 2	

* Including 10 years added for special qualifications.

Annual Amount of Pensions for the Year 1910-11, including the portions which have been commuted.

	1910-11.	1909-10.	Increase.	Decrease.
	£	£	£	£
Superannuation allowances	31,758	30,158	1,600	—
Compensation allowances	9,727	9,644	83	—
Compassionate allowances	2,118	2,149	—	31
£	43,603	41,951	1,683	31
			TOTAL INCREASE	£1,652

WALTER BADOCK,
Accountant-General.

No. 10.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* and ESTIMATE of the AMOUNT required in the Year ending 31st March 1911, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

		1910–11.	1909–10.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		141,987	142,474	—	487
WAGES OF ARTIFICERS AND LABOURERS, STORE DEPÔT		12,969	12,948	21	—
CONTINGENCIES OF THE STORE DEPÔT		13,000	11,800	1,200	—
ADDITIONAL BUILDINGS AT THE STORE DEPÔT		1,500	5,000	—	3,500
LAW CHARGES		800	900	—	100
POSTAGE OF DESPATCHES TO INDIA		400	400	—	—
TELEGRAMS TO INDIA		2,800	2,900	—	100
OFFICE CONTINGENCIES		14,900	15,200	—	300
STATIONERY, PRINTING, AND BOOKBINDING		8,400	8,000	400	—
OFFICE OF AUDITOR.					
SALARIES		6,672	6,395	277	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	203,428	206,017	1,898	4,487
		NET DECREASE		£2,589	
SUPERANNUATION AND RETIRED ALLOWANCES	£	*43,603	*41,951	1,652	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1909–10.	Numbers. 1910–11.		1910–11.	1909–10.	INCREASE.	DECREASE.
			£	£	£	£
17	17	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and Members of Council	24,100	24,600	—	500
58	58	Correspondence Department	30,909	31,678	—	769
62	62	Accountant-General's Department (with which the Funds Department has been amalgamated)	20,824	20,846	—	22
67	67	Registry and Record Department	12,232	11,855	377	—
22	22	Miscellaneous Officers, &c.	11,697	11,765	—	68
57	58	Office Keepers and Messengers	6,175	6,082	93	—
34	34	Housekeeper, Housemaids, and Charwomen	1,382	1,382	—	—
23	23	Artificers and Labourers employed at the India Office	2,191	2,171	20	—
		Store Department:				
137	137	Salaries.—India Office Branch, Branch at the India Store Depôt, and Stamp Branch	32,477	32,095	382	—
477	478		141,987	142,474	872	1,359
183	180	Wages.—Artificers, Labourers, Fire Watchmen, and Charwomen employed at the Store Depôt; Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	12,969	12,948	21	—
660	658	£	154,956	155,422	893	1,359
			NET DECREASE		£466	

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers.			SALARY OF OFFICE.				
1909–10.	1910–11.	SALARIES, WAGES, AND ALLOWANCES.	Minimum.	Annual Increment.	Maximum.	1910–11.	1909–10.
		SECRETARY OF STATE, &c.	£	£	£	£	£
1	1	Secretary of State	—	—	—	5,000	5,000
1	1	Permanent Under Secretary of State	—	—	—	2,000	2,500
1	1	Parliamentary Under Secretary of State	—	—	—	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	—	—	—	1,200	1,200
13	13	Members of Council (1)	—	7 receive 1,200*l.* each 6 receive 1,000*l.* each		14,400	14,400
17	17				£	24,100	24,600

(1) Six also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Military Pension of 1,000*l.* a year and a Good Service Pension of 100*l.* a year; and one, Indian Military Pay of 700*l.* a year.

		CORRESPONDENCE DEPARTMENT (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).					
6	6	Secretaries (1)	—	each 1,200*l.*		7,200	7,200
6	6	Assistant Secretaries (2)	800	50	1,000	5,868	5,962
8	8	Senior Clerks (3)	600	25	800	5,626	5,804
1	—	Clerk specially attached to the Political and Secret Department	700	25	800	53	800
9	10	Junior Clerks (4)	200	20	600	3,371	3,283
1	1	Political Aide-de-Camp to the Secretary of State (5)	—	—	—	800	800
3	3	Staff Clerks	350	15	500	1,354	1,309
1	1	Clerk for Special Duties	—	—	—	400	400
3	3	Second Class Clerks, Higher Grade (6)	250	10	350	992	982
13	13	Second Class Clerks (7)	70	7*l.* 10*s.* 10 10	130 200 300	2,383	2,401
1	1	Clerk specially attached	350	15	500	384	369
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department (8)	—	—	—	575	575
3	3	Clerks — One	320	20	700	1,472	1,442
		Clerks — One	250	10 15	350 450		
		Clerks — One	150	7*l.* 10*s.* 10	190 350		
1	1	Second Class Clerk, Higher Grade	250	10	350	270	260
1	1	Second Class Clerk	70	7*l.* 10*s.* 10 10	130 200 300	161	141
58	58				£	30,909	31,678

(1) One also receives Indian Military Pay at 800*l.* a year, and a Good Service Pension of 100*l.* a year; and two receive Indian Civil Service Annuities of 1,000*l.* each.
(2) One receives an extra allowance of 100*l.*
(3) One also receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c."); and one receives 50*l.* as Editor of Telegraph Codes.
(4) One receives 150*l.* as Assistant Private Secretary and Précis Writer to the Secretary of State; two receive 150*l.* each as Private Secretaries to the Under Secretaries of State; one receives 80*l.* as Resident Clerk; and one, 50*l.* as Reading Clerk to Council.
(5) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Also receives unemployed pay at £1 a day.
(6) One receives 80*l.* a year as Resident Clerk; and one receives an extra allowance of 100*l.* as Shorthand Writer to the Secretary of State.
(7) One receives 50*l.* a year for compiling a portion of the "India Office List," and one receives an extra allowance of 25*l.*
(8) Salary of Office, 1,100*l.* (to present incumbent) *less* Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE.			1910–11.	1909-10.
1909–10.	1910–11.		Minimum.	Annual Increment.	Maximum.		
		FUNDS DEPARTMENT (*Now amalgamated with the Accountant-General's Department.*)					
			£	£	£	£	£
1	—	*Director of Funds*	800	50	1,000	—	709
1	—	*Staff Clerk*	350	15	500	—	354
2	—	*Second Class Clerks, Higher Grade*	250	10	350	—	606
3	—	*Second Class Clerks*	70	7l. 10s. 10 10	130 200 300	—	333
7	—				£	—	2,002
		ACCOUNTANT-GENERAL'S DEPARTMENT.					
1	1	Accountant-General(1)	—	—	—	1,200	1,200
1	1	Deputy Accountant-General	800	50	1,000	987	862
—	1	Assistant Accountant-General	—	—	—	850	—
5	6	Senior Clerks(2)	500	20	700	4,125	3,725
2	—	*Redundant Senior Clerks*	500	20	700	—	1,135
6	6	Junior Clerks(3)	150	15 20	300 500	2,492	2,322
6	7	Staff Clerks(4)	350	15	500	2,948	2,602
12	13	Second Class Clerks, Higher Grade(4)	250	10	350	4,351	4,030
21	25	Second Class Clerks(4)	70	7l. 10s. 10 10	130 200 300	3,467	2,818
—	1	Clerk specially attached(5)	5l. 5s. a week.	10/6 a week (triennially)	6l. 6s. a week.	274	—
1	1	Keeper of Records	120	3	150	130	150
55	62				£	20,824	18,844

(1) The Accountant-General is also Director of Funds and Official Agent to the Administrators-General in India.
(2) Three receive extra allowances of 50*l.* each.
(3) One receives 50*l.* for compiling a portion of the "India Office List," and one receives an extra allowance of 100*l.* for the performance of actuarial work.
(4) One Staff Clerk, two Second Class Clerks, Higher Grade, and three Second Class Clerks formerly included in the Funds Department are now included in these figures.
(5) The holder of this post was formerly Computing Clerk to the Actuary, and classed as a "Miscellaneous Officer."

		REGISTRY AND RECORD DEPARTMENT.					
1	1	Registrar and Superintendent of Records	—	—	—	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records	550	15	700	587	572
4	4	Staff Clerks	350	15	500	1,879	1,834
3	3	Second Class Clerks, Higher Grade	250	10	350	998	971
28	28	Second Class Clerks	70	7l. 10s. 10 10	130 200 300	4,241	3,969
2	2	Clerks specially attached(1) — One at One at	350 4l. 14s. 6d. a week.	15 10/6 a week (triennially)	500 6l. 6s. a week.	765	750
4	4	Supplemental Clerks	124	2l. 10s. 10s. 6d. a week (triennially).	150 250	892	844
1	1	Keeper of Records	150	5	200	200	200
1	1	Keeper of Geographical Records	100	5	200	142	200
1	1	Record Keeper, Military Department	120	3	150	150	150
14	14	Typists — 1 Chief Superintendent 1 Superintendent 12 Typists(2)	— — 20s. a week.	— — 2s. a week and in the case of 6 to 3	40s. a week 35s. a week 26s. a week 1s. a week.	1,065	1,054
2	2	*Rectographists	15s. a week	2s. a week after first two years.	21s. a week	97	94
5	5	*Boy Clerks	15s. to 16s. a week			216	217
67	67				£	12,232	11,855

(1) One receives 50*l.* as Assistant Editor of Telegraph Codes.
(2) Four receive 2*s.* a week extra as Examiners.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.			SALARY OF OFFICE.			1910–11.	1909–10.
1909–10.	1910–11.		Minimum.	Annual Increment.	Maximum.		
		SALARIES, WAGES, AND ALLOWANCES —*continued.*					
		MISCELLANEOUS OFFICERS, &c.	£	£	£	£	£
—(1)	—(1)	Private Secretary to the Secretary of State	—	—	—	300	300
1	1	Government Director of Indian Railway Companies(2)	—	—	—	1,000	1,000
1	1	Deputy Government Director of Indian Railway Companies	—	—	—	700	700
1	1	Librarian	—	—	—	600	600
1	1	Assistant Librarian	—	—	—	400	350
1	1	Second Class Clerk, Higher Grade, employed in the Library	250	10	350	350	350
1	1	Second Class Clerk, employed in the Library	70	7*l.* 10*s.* 10 10	130 200 300	83	74
1	1	President of the Medical Board for the examination of Officers of the Indian Services(3)	—	—	—	800	800
1	1	*Member of the Medical Board(4)	—	—	—	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State(5)	—	—	—	1,200	1,200
1	1	Assistant Solicitor	600	25	800	800	800
1	1	Clerk, Legal Adviser and Solicitor's Department	200	10	300	296	286
1	1	*Inspector of Military Equipment and Clothing(6)	—	—	—	500	500
1	1	Assistant to the Inspector of Military Equipment and Clothing	250	10	450	415	405
—	1	Educational Adviser to Indian Students(7)	—	—	—	600	—
—	1	Second Class Clerk to assist Educational Adviser	70	7*l.* 10*s.* 10 10	130 200 300	253	—
1	—	*Actuary*	*600*	25	800	—	*800*
1	—	*Computing Clerk to the Actuary*(8)	—	—	—	—	*250*
1	1	Surveyor and Clerk of the Works	300	10	400	400	400
1	1	Assistant to Surveyor and Clerk of the Works	180	10	250	250	250
1	1	*Ordnance Consulting Officer for India	—	—	—	1,000	1,000
1	1	*Assistant to Ordnance Consulting Officer for India	—	—	—	500	500
2	2	*Officers of the Indian Army attached to the General Staff, War Office(9)	—	—	100	200	200
1	1	*Staff Officer attached to the Military Department	—	—	—	750	700
22	22					£ 11,697	11,765

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.

(2) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.

(3) Also receives an Indian Medical Pension of 950*l.* a year.

(4) Also receives an Indian Medical Pension of 500*l.* a year.

(5) Also receives an Indian Judicial Pension of 1,200*l.* a year.

(6) Also receives a pension of 2*l.* a day granted for service in the British Army.

(7) Salary of 600*l.* is inclusive of 100*l.* for contingent expenses.

(8) Placed on the permanent Establishment as Clerk specially attached, Accountant-General's Department. The post of Actuary on the permanent Establishment has been abolished, and the work transferred to the Accountant-General's Department.

(9) In addition one receives 650*l.* a year and the other 500*l.* a year from the War Office.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1909-10.	Numbers. 1910-11.		Salary of Office. Minimum.	Annual Increment.	Maximum.	1910-11.	1909-10.
		Salaries, Wages, and Allowances —*continued.*					
		Office Keepers and Messengers.	£	£	£	£	£
1	1	Head Office Keeper	200 With apartments	5	250 —	250	250
1	1	Second Office Keeper	With apartments		—	150	150
1	1	Third Office Keeper			140 In lieu of apartments 26	166	166
20	20	Messengers, First Class (with uniform) (1)	105	2*l.* 10*s.*	120	2,633	2,612
30	30	Messengers, Second Class (with uniform) (1) (2).	80	2	100	2,826	2,794
4	5	*Boy Messengers	At 1*s.* 6*d.* to 2*s.* 6*d.* a day			150	110
57	58				£	6,175	6,082

(1) In addition to their salaries, certain Messengers receive the following allowances:—Three 30*l.* each, for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 25*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 10*l.* for mail work; two 10*l.* each for performing the duties of Hall Porter; one 10*l.*, as Messenger in the Library; one 5*l.*, for assisting the Keeper of Records, Registry and Record Department; and one 5*l.* for assisting the Keeper of Records, Accountant-General's Department.

(2) Fifteen also receive pensions varying from 1*s.* 2*d.* to 2*s.* 9*d.* a day, granted for service in the British Army, and three receive pensions varying from 2*s.* 2*d.* a day to 44*l.* 17*s.* a year for service in the Royal Navy.

		Housekeeper, Housemaids, and Charwomen.					
1	1	Housekeeper	With apartments		—	80	80
28	28	*Housemaids	40*l.* a year each		—	1,120	1,120
5	5	*Charwomen	14*s.* a week each		—	182	182
34	34				£	1,382	1,382
23	23	*Artificers and Labourers employed at the India Office	At wages varying from 1*l.* 5*s.* to 3*l.* a week			2,191	2,171
		Store Department.					
		India Office Branch.					
1	1	Director-General	—	—	—	1,200	1,200
1	1	Deputy Director-General	800	50	1,000	875	823
3	3	Senior Clerks (1)	500	20	700	1,858	1,992
4	4	Junior Clerks	150	15 20	300 500	705	611
1	1	Staff Clerk	350	15	500	489	474
4	4	Second Class Clerks, Higher Grade	250	10	350	1,238	1,208
15	15	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	1,809	1,747
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	6*l.* 6*s.* a week.	274	274
1	1	Clerk for Railway Stores	200	10	350	228	218
1	1	*Clerk for Ordnance Stores (2)	7*s.* 6*d.* a day	6*d.* a day	10*s.* a day	182	182
1	1	*Boy Clerk	15*s.* to 16*s.* a week			39	47
33	33	Carried forward			£	8,897	8,776

(1) One receives an extra allowance of 100*l.*

(2) Also receives a pension of 2*s.* 4½*d.* a day granted for service in the British Army.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		Salaries, Wages, and Allowances —*continued.*	Salary of Office.			1910–11.	1909–10.
1909–10.	1910–11.		Minimum.	Annual Increment.	Maximum.		
		Store Department—*continued.*	£	£	£	£	£
33	33	Brought forward	—	—	—	8,897	8,776
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	800	25	1,000	991	965
1	1	Deputy Superintendent (2)	600	20	800	775	755
1	1	Assistant to the Superintendent	—	—	—	550	550
4	4	Supervisors, First Grade (3) (4)	400	15	500	2,050	2,020
1	1	Inspector of Machinery	400	15	500	496	486
6	6	Supervisors, Second Grade (3) (5)	250	10 15	300 400	2,136	2,041
1	1	Second Class Clerk, Higher Grade	250	10	350	275	265
24	25	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	3,332	3,046
1	1	Inspector of Scientific Supplies	300	15	500	376	361
2	2	Assistant Inspectors of Scientific Supplies	200	10	350	479	459
1	1	Chemist	250	15	400	266	250
2	2	Assistant Chemists	One 150 One 70	10 7*l.* 10*s.* 10	250 100 150	225	220
1	1	Surveyor of Shipping	—	—	—	400	400
1	1	Assistant Surveyor of Shipping	200	10	300	300	297
1	—	*Custodian of Patterns*	*150*	(7)	*250*	—	*270*
1	1	Storeholder	120	5	160	155	150
1	1	Engineer	120	7*l.* 10*s.*	250	228	215
14	14	Inspectors of Stores (3) (6)	250	10	350	4,649	4,719
17	17	Assistant Inspectors of Stores	150	5 7*l.* 10*s.*	200 250	3,155	3,129
1	1	*Examiner of Surgical Instruments (8)	—	—	—	100	100
1	1	*Examiner of Medical Stores (9)	—	—	—	300	300
1	1	*Medical Attendant on Labourers	—	—	—	100	100
2	2	Messengers (with uniform)	90	2	100	195	193
6	6	*Boy Clerks	15*s.* to 16*s.* a week.			260	255
		Stamp Branch. (Paid through Inland Revenue Department.)					
1	1	Supervisor of Stamps	230	10	320	320	320
1	1	Assistant Supervisor of Stamps	180	7*l.* 10*s.*	220	202	195
1	1	Senior Examiner of Stamps	150	5	165	165	165
9	9	Examiners of Stamps (10)	60	5	145	1,100	1,093
137	137				£	32,477	32,095
4	3	*Artificers and Labourers employed at the Store Depôt.	—	—	—	239	359
155	157	*Labourers and Fire Watchmen temporarily employed at the Store Depôt.	—	—	—	11,916	11,640
1	2	*Charwomen temporarily employed at the Store Depôt.	—	—	—	57	36
23	18	*Examiners and Tellers temporarily employed at the Stamp Branch.	—	—	—	757	913
183	180				£	12,969	12,948

(1) Also receives a pension of 310*l.* a year granted for service in the Royal Navy.
(2) Also receives an Indian Military Pension of 55*l.* a year.
(3) Extra allowances as follows:—Two Supervisors, First Grade, 50*l.* each; two Supervisors, Second Grade, 25*l.* each; and two Inspectors of Stores, 50*l.* each.
(4) One also receives an Indian Military Pension of 58*l.* a year.
(5) One is styled Assistant Inspector of Machinery.
(6) One also receives a pension of 2*s.* 6*d.* a day granted for service in the British Army.
(7) Rising on report of the Director-General.
(8) Also receives an Indian Medical Pension of 292*l.* a year.
(9) Also receives an Indian Medical Pension of 365*l.* a year.
(10) One is entitled to rise to a maximum of 150*l.*

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India, &c.—continued.*

	1910–11.	1909–10.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£	£	£	£
Rates and Taxes	2,800	3,000	—	200
Repairs, Furniture, and Fittings	5,000	5,100	—	100
Coal and Firewood	600	600	—	—
Gas and Electric Lighting; and House Articles	1,100	1,100	—	—
Postage (excluding Postage to India)	1,500	1,500	—	—
Telegrams (excluding Telegrams to India)	100	100	—	—
Travelling Expenses	150	150	—	—
Newspapers, Books, Parliamentary Papers, &c.	800	800	—	—
Advertisements	1,000	900	100	—
Stamps	120	120	—	—
Postal and Money Orders	230	240	—	10
Messengers' Uniforms	340	460	—	120
Messengers' Allowances for Night Watching	180	180	—	—
Pay of Police	150	150	—	—
Miscellaneous	830	800	30	—
£	14,900	15,200	130	430
NET DECREASE				£300
CONTINGENCIES OF THE STORE DEPÔT.				
Rates	900	900	—	—
Repairs, Furniture, and Fittings	1,900	1,800	100	—
Coal and Coke	400	400	—	—
Gas and Electric Lighting; and House Articles	375	375	—	—
Travelling Expenses of Officers of the Department	3,800	3,800	—	—
Professional Inspection	1,500	1,500	—	—
Carriage of Stores	200	200	—	—
Patterns	70	70	—	—
Advertisements	30	30	—	—
Pay of Police	125	125	—	—
Miscellaneous	800	800	—	—
Inland Revenue Department for superintendence of the supply of Stamps for India	2,900	1,800	1,100	—
£	13,000	11,800	1,200	—
TOTAL INCREASE				£1,200

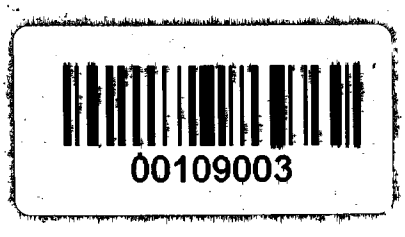
OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1858, sec. 52.

Numbers. 1909–10.	Numbers. 1910–11.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1910–11.	1909–10.
			£	£	£	£	£
1	1	Auditor	—	—	—	1,200	1,200
1	1	Assistant to the Auditor	800	50	1,000	862	812
2	2	Senior Clerks	500	20	700	1,260	1,220
3	3	Junior Clerks(1)	150	15 20	300 500	832	787
3	3	Staff Clerks — One Two	350 250	15 10	500 400	1,008	970
10	10	Second Class Clerks	70	7l. 10s. 10 10	130 200 300	1,510	1,406
20	20				£	6,672	6,895
		INCREASE				£277	

(1) One receives an extra allowance of 100*l.*

WALTER BADOCK, *Accountant-General.*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